

# **Year-End Financial Reports Training Manual**

## **Budgetary/Legal Basis**

**For the Fiscal Year Ended  
June 30, 2005**

The seal of the Office of the California State Controller is a circular emblem. It features a central figure of a Native American man in traditional dress, holding a spear. The word "EUREKA" is inscribed in a semi-circle above the figure. The outer ring of the seal contains the text "OFFICE OF THE CONTROLLER".

**Steve Westly**  
California State Controller  
Division of Accounting and Reporting

# **YEAR-END FINANCIAL REPORTS TRAINING MANUAL**

## **BUDGETARY/LEGAL BASIS**

For Fiscal Year Ended  
June 30, 2005

**STEVE WESTLY**  
California State Controller

Available online @ [www.sco.ca.gov/ard/state/index.shtml](http://www.sco.ca.gov/ard/state/index.shtml)

# Contents

## GENERAL INFORMATION

Introduction.....	4
Changes, General Information, and Reminders for Year-End Reporting.....	6
Mailing of Controller's Documents to Agencies .....	8
Due Dates for Year-End Reports .....	9
Contact List.....	10
Filing Requirements for Reports.....	11
Required Year-End Reports.....	12
Award for Achieving Excellence in Financial Reporting.....	13
Certification Letter.....	15
Year-End Reports Checklist .....	18
Budgetary/Legal Basis Fund Groups .....	30

## GOVERNMENTAL COST FUNDS

Report of Accruals to Controller's Accounts.....	33
Sample Report No. 1 .....	41
Accrual Worksheet.....	46
Sample Report No. 2.....	47
Adjustments to Controller's Accounts.....	48
Sample Report No. 3.....	53
Revisions to Accruals and Adjustments to Controller's Accounts.....	56
Sample Revised Report Nos. 1 and 3.....	60
Final Statement of Revenue .....	62
Sample Report No. 4.....	63
Final Reconciliation of Controller's Accounts with Final Budget Report .....	64
Sample Report No. 5.....	67
Pre-Closing and Post-Closing Trial Balance .....	68
Sample Report Nos. 7 and 8 .....	69
Reconciliation of Agency Accounts with Transactions per State Controller .....	71
Sample Report No. 15.....	75

## **GOVERNMENTAL COST FUNDS (cont.)**

Agency Generated Year-End Reports.....	77
Agencies with Pre-approved Report Formats .....	79

## **NONGOVERNMENTAL COST FUNDS**

Pre-Closing Trial Balance.....	86
Sample Report No. 7.....	89
Post-Closing Trial Balance .....	90
Sample Report No. 8.....	91
Adjustments to Controller's Accounts.....	92
Sample Report No. 3.....	98
Analysis of Change in Fund Balance.....	99
Sample Report No. 9.....	100
Statement of Financial Condition .....	101
Sample Report No. 20.....	102
General Obligation Bond Funds .....	103
Special Deposit Fund .....	104
Non-Treasury Trust Fund (NTT) .....	106
Sample Report Nos. 7, 8, and 9 .....	108
Non-Treasury Trust Holders .....	111

## **SPECIAL REPORTS**

Report of Bank and/or Savings and Loan Association Accounts Outside the Treasury System.....	115
Sample Report No. 14.....	117
Statement of Changes in General Fixed Assets .....	118
Sample Report No. 18.....	120
Statement of General Fixed Assets .....	121
Sample Report No. 19.....	122
Statement of Contingent Liabilities .....	123
Sample Report No. 22.....	124

# **General Information**

## Introduction

The *Year-End Financial Reports Training Manual* contains general information for the fiscal year ending June 30, 2005, as well as specific details for preparing the reports required by the State Controller's Office (SCO).

The *Manual* consists of the following four main sections:

*General Information:* Updated information on changes in year-end reporting requirements, schedules for mailings to agencies, due dates for various year-end reports, filing requirements, SCO contact list, list of required year-end reports, and criteria for the *Award for Achieving Excellence in Financial Reporting*.

*Governmental Cost Funds:* Instructions and corresponding samples for preparing the following reports:

- Report No. 1 – Report of Accruals to Controller's Accounts
- Report No. 3 – Adjustments to Controller's Accounts
- Report Nos. 1 and 3 – Revisions to Accruals and Adjustments to Controller's Accounts
- Report No. 5 – Final Reconciliation of Controller's Accounts with Final Budget Report
- Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller

## Introduction (cont.)

*Nongovernmental Cost Funds:* Instructions and corresponding samples for preparing the following reports:

- Report No. 3 – Adjustments to Controller's Accounts
- Report Nos. 7 and 8 – Pre-Closing and Post-Closing Trial Balances
- General Obligation Bond Funds
- Special Deposit Fund
- Non-Treasury Trust Funds

*Special Reports:* Instructions and corresponding samples for preparing the following reports:

- Report No. 14 – Report of Bank and/or Savings and Loan Association Accounts Outside the Treasury System
- Report No. 18 – Statement of Changes in General Fixed Assets
- Report No. 19 – Statement of General Fixed Assets
- Report No. 22 – Statement of Contingent Liabilities

## Changes, General Information, and Reminders for Year-End Reporting

Along with some general information and a few reminders, the items listed below include several new changes for this year, including a new requirement for the CALSTARS agencies submitting their year-end statements electronically.

### New Changes:

- In addition to including the **e-mail address** of a contact person on each fund's certification letter, **please include a mailing address and the name of your agency's Director.**
- New General Ledger accounts have been added to the Uniform Codes Manual (UCM) to use when reporting **interfund loans only**, beginning with the 2004-05 fiscal year-end reporting. The new accounts will **not** be used for General Fund borrowables or for loans within the same fund. The new General Ledger accounts are as follows:  
  
2170.XXXX Interfund Loans Receivable will replace 1410.XXXX  
5370 Reserve for Interfund Loans Receivable will replace 1600.01410  
4050.XXXX Interfund Loans Payable will replace 3114.XXXX  
2500 Provision for Deferred Interfund Loans Payable will replace 2920
- For CALSTARS agencies submitting year-end financial reports electronically, please submit a Final Budget Report; Report No. 6 (CALSTARS B06) in addition to the required CSYDB3-1 Report and any other remaining required year-end statements and supporting documentation.

### General Information for CALSTARS Agencies:

- CALSTARS agencies - for prior year pilot agencies that successfully submitted electronic year-end financial reports, please submit a certification letter, a copy of the CSYDB3-1 Report which replaces Report Nos. 1, 2, 3, 5, and 15, a Final Budget Report (Report No. 6), any remaining required year-end financial statements, and supporting documentation for Report No. 3, if applicable. A complete list of the required year-end statements can be found on page 12 of this manual.

For agencies submitting their statements electronically for the first time this year and for those pilot agencies with unsuccessful electronic file transfers in the prior year, please continue to submit hard copies of Report Nos. 1, 3 and 5. Also submit a copy of the CALSTARS



## Changes, General Information, and Reminders for Year-end Reporting (cont.)

CSYDB3-1 – Automated SCO Year-end Report – FINAL, and any remaining year-end statements required, including the Final Budget Report (Report No. 6) as mentioned in the preceding paragraph under **new changes**. After successfully completing an electronic transfer of year-end statements, hard copies of Report Nos. 1, 2, 3, 5, and 15 will not be required in subsequent years. For more information on the requirements and instructions on how to file the year-end statements electronically, refer to Department of Finance's CALSTARS Operation Memo, when it becomes available at [www.dof.ca.gov](http://www.dof.ca.gov)

### Reminders for All Agencies:

- Preprinted forms for Report No. 1 (Report of Accruals to Controller's Accounts) and Report No. 3 (Adjustments to Controller's Accounts) will be mailed to non-CALSTARS agencies. Additional blank forms are available on our website at [www.sco.ca.gov/ard/state/index.shtml](http://www.sco.ca.gov/ard/state/index.shtml)
- The unencumbered amount of the Due From Other Funds (GL 1410.XXXX) must equal the related unencumbered amount of the Due To Other Funds (GL 3114.XXXX). Agencies need to coordinate related amounts reported to ensure they equal. The Due From Other Funds (GL 1410.XXXX) and Due To Other Funds (3114.XXXX) will continue to be reconciled each year.
- The Fund Balance of a fund is the excess of the assets over its liabilities. Normally, the ending fund balance should be a positive amount. Funds reporting a negative fund balance must provide a footnote on the Post-Closing Trial Balance (Report No. 8) explaining the negative (deficit) fund balance.
- For agencies submitting year-end statements for the Non-Treasury Trust Fund (NTT); Fund 0990 - all reports required should include general ledger account numbers. Account titles alone are insufficient.

## Mailing/Availability of Controller's Documents to Agencies

The documents necessary for year-end closing will be placed in the mail or messenger service or available via View Direct approximately on the following dates:

<b>Mail Date/ Availability Date</b>	<b>Document</b>
May 16, 2005	Prior Year Accrual Summary
July 6, 2005	Monthly Reconciliation Reports (Agency and Fund) will not be mailed but <u>will be available</u> for agency's to print <u>via View Direct</u> .
July 6, 2005	Copies of SCO Journal Entries for June will not be mailed but <u>will be available</u> for agency's to print <u>via View Direct</u> .
July 11, 2005	Agency Fund Checklist *
July 11, 2005	Report of Accruals to Controller's Accounts (Report No. 1; Forms 571A, 571B, and 571C) **
July 11, 2005	Adjustments to Controller's Accounts (Report No. 3; Forms 576A And 576B) **
July 11, 2005	Final Reconciliation of Controller's Accounts with Final Budget Report (Report No. 5; Form 573) **

\*The Agency Fund Checklist is not all-inclusive. All funds with balances on the Agency Reconciliation Report and/or Fund Reconciliation Report must have Year-End Financial Reports submitted.

\*\*These reports are only mailed out to non-CALSTARS agencies. If additional blank copies of these reports are needed, they can be found on our website at [www.sco.ca.gov/ard/state/index.shtml](http://www.sco.ca.gov/ard/state/index.shtml)

## Due Dates for Year-End Reports

Due Dates	Fund(s) Year-End Reports
August 1, 2005	General Fund (0001)
August 1, 2005	Feeder Funds (Fund Nos. 0081, 0084, 0085, 0086, 0088, 0089, 0090, 0091, 0094, 0097)
August 1, 2005	Special Fund for Economic Uncertainties (Fund Nos. 0374, 0375, and 0377)
August 22, 2005	All other funds including Non-Treasury Trust Funds
August 22, 2005	All other special reports including: <ul style="list-style-type: none"> <li>• Report of Bank and/or Savings and Loan Association Accounts Outside the Treasury System (Report No. 14)</li> <li>• Statement of Changes in General Fixed Assets (Report No. 18)</li> <li>• Statement of General Fixed Assets (Report No. 19)</li> <li>• Statement of Contingent Liabilities (Report No. 22)</li> </ul>

**If you cannot submit your reports by the due dates, please contact Sandi Maestas at (916) 322-9896.**

Revisions to year-end reports should be submitted by **October 1, 2005**. After this date, contact Sandy Rogerson at (916) 322-4671 to receive approval to submit revisions. All revisions submitted after the applicable due date shown in the above table disqualify the fund for the *Award for Achieving Excellence in Financial Reporting*.

## Contact List

### State Government Reporting Section

---

<b>Section Manager:</b>	Sandy Rogerson	322-4671	<a href="mailto:Srogerson@sco.ca.gov">Srogerson@sco.ca.gov</a>
<b>Administrator I:</b>	Carlos Diaz	324-4582	<a href="mailto:Cdiaz@sco.ca.gov">Cdiaz@sco.ca.gov</a>
	Julianne Talbot	324-8366	<a href="mailto:Jtalbot@sco.ca.gov">Jtalbot@sco.ca.gov</a>
	Armando Valdivia	323-2359	<a href="mailto:Avaldivia@sco.ca.gov">Avaldivia@sco.ca.gov</a>
<b>Fiscal Analyst:</b>	Joe Chang	324-9789	<a href="mailto:Jchang@sco.ca.gov">Jchang@sco.ca.gov</a>
	Al Davis	322-3009	<a href="mailto:Adavis@sco.ca.gov">Adavis@sco.ca.gov</a>
	Godwin Ekine	323-4287	<a href="mailto:Gekine@sco.ca.gov">Gekine@sco.ca.gov</a>
	Kay Fong	322-4612	<a href="mailto:Kfong@sco.ca.gov">Kfong@sco.ca.gov</a>
	Jeannette Gourdine	323-9202	<a href="mailto:Jgourdine@sco.ca.gov">Jgourdine@sco.ca.gov</a>
	Harley Hansen	324-9843	<a href="mailto:Hhansen@sco.ca.gov">Hhansen@sco.ca.gov</a>
	Judy A. Lee	323-4749	<a href="mailto:Julee@sco.ca.gov">Julee@sco.ca.gov</a>
	Sandi Rowland	322-9896	<a href="mailto:Srowland@sco.ca.gov">Srowland@sco.ca.gov</a>
	Sheri L. Noss	324-8360	<a href="mailto:Snoss@sco.ca.gov">Snoss@sco.ca.gov</a>
	Walter Parker	327-1715	<a href="mailto:Wparker@sco.ca.gov">Wparker@sco.ca.gov</a>
	Randy Phan	324-6907	<a href="mailto:Rphan@sco.ca.gov">Rphan@sco.ca.gov</a>
	Bonnie Tse	327-1720	<a href="mailto:Btse@sco.ca.gov">Btse@sco.ca.gov</a>
	Carleen Wessler	323-8754	<a href="mailto:Cwessler@sco.ca.gov">Cwessler@sco.ca.gov</a>
	Fax Number	323-6527	

---

## **Filing Requirements for Reports**

Label each report with the agency name and number and the fund name and number.

Separate each set of reports by fund.

Verify that all reports for all funds are submitted.

If reports for a particular fund are not submitted, please provide an explanation in the certification letter.

### **Mail Report to:**

State Controller's Office  
Division of Accounting and Reporting  
State Government Reporting  
P.O. Box 942850  
Sacramento, CA 94250-5875

### **Hand Deliver to:**

State Controller's Office  
Division of Accounting and Reporting  
State Government Reporting  
3301 C Street, Suite 700  
Sacramento, CA 95816

## Required Year-End Reports

The reports required by the SCO are listed below. Unless otherwise noted, the reports are required by fund. Refer to the Uniform Codes Manual, Fund Section to determine fund type.

Report No.	Document Description	Governmental Cost Funds and Bond Funds	Non-Governmental Cost Funds
1	Report of Accruals to Controller's Accounts – Form 571, SAM Section 7952	✓	
2	Accrual Worksheet – Form 572, SAM Section 7953	✓	
3	Adjustments to Controller's Accounts – Form 576, SAM Section 7955	✓	✓
4	Final Statement of Revenue – Form 575, SAM Section 7956	✓	
	Final Reconciliation of Revenue – SAM Section 7956	✓	
5	Final Reconciliation of Controller's Accounts with Final Budget Report – Form 573, SAM Section 7957	✓	
6	Final Budget Report (CALSTARS B06) <b>CALSTARS AUTOMATED AGENCIES ONLY</b>	✓	
7	Pre-Closing Trial Balance – Form 570, SAM Section 7962	✓	✓
8	Post-Closing Trial Balance – Form 570, SAM Section 7962	✓	✓
9	Statement of Operations (Analysis of Change in Fund Balance), SAM Section 7963		✓
14	Report of Bank and/or Savings and Loan Association Accounts Outside the Treasury System – Form 445, SAM Section 7975	See Footnote 1	
15	Reconciliation of Agency Accounts with Transactions per State Controller, SAM Section 7976	✓	
18	Statement of Changes in General Fixed Assets, SAM Section 7977	See Footnote 2	
19	Statement of General Fixed Assets, SAM Section 7977.5	See Footnote 3	
20	Statement of Financial Condition, SAM Section 7978		✓
22	Statement of Contingent Liabilities, SAM Section 7979	✓	✓

### Footnotes:

1. Include all accounts used by your agency on one report and identify the balances for each account. If your agency does not have accounts outside the Centralized State Treasury System, please indicate this in the certification letter.
2. The SCO requires agencies to submit one Report No. 18 for each fund. If your agency does not have general fixed assets to report, please indicate this in the certification letter. Refer to SAM Sections 7463, 7977, 7977.5, and 8660 for further information.
3. The SCO requires one Report No. 19 per agency. If your agency does not have general fixed assets to report, please indicate this in the certification letter.

## Award for Achieving Excellence in Financial Reporting

To recognize agencies that submit both accurate and timely year-end financial reports, the SCO will present the ***Award for Achieving Excellence in Financial Reporting*** to qualified agencies for the fiscal year ending June 30, 2005.

To qualify for this award, the following criteria must be met:

### **For Budgetary/Legal Basis Reports:**

- Agency reports for funds must be received by the due dates specified on page 9.
- A certification letter prepared in accordance with the instructions on page 15 accompanies the reports.
- All reports listed on page 12 must be submitted for the applicable fund type or listed in the certification letter as not applicable if there is nothing to report.
- All reports must include proper account numbers and titles, as shown in the Uniform Codes Manual, with no more than a 2% error ratio.
- Prior year accruals for Governmental Cost and Bond Funds must be within 10% of actual revenues and expenditures realized in the current year.
- Your agency does not submit a revision to its reports after the applicable due date specified in the table on page 9.
- Any agency utilizing its own personal computer generated reports must have the report format pre-approved by the SCO. For a list of approved agencies, see pages 79 through 84.
- Report Nos. 1 and 3 do not contain transactions with zero (0) dollar amounts, dollar signs (\$), minus signs (-), or brackets for credits.
- For nongovernmental cost funds, Report No. 7 does not contain transactions with zero (0) dollar amounts, dollar signs (\$), minus signs (-), or brackets for credits.
- Expenditures and revenues reported to the SCO must agree with the Schedule 10's and 10 R's submitted to the Department of Finance (DOF). Please confer with your Budget Office.
- Ending fund balance provided to the SCO must agree with the ending fund balance provided to the DOF.
- For funds reporting a negative fund balance, a footnote must be provided on the Post-Closing Trial Balance (Report No. 8) explaining the negative (deficit) fund balance.

## Award for Achieving Excellence in Financial Reporting (cont.)

**For GAAP Basis Report:** Agencies preparing GAAP information for inclusion in the *Comprehensive Annual Financial Report* must also meet the following additional criteria:

- GAAP adjustments and other information for all funds must be received by September 1, 2005.
- Draft reports audited by outside Certified Public Accountant firms must be received by October 3, 2005.
- Final reports audited by outside Certified Public Accountant firms must be received by October 17, 2005.
- Information must not have errors exceeding a materiality level of \$1 million.



## Certification Letter

Agencies must submit a certification letter to the SCO along with their year-end reports. The certification letter must provide a complete list of the year-end reports submitted for the fund, as well as a signed statement certifying those reports as being true and correct. Since the certification statement applies to all of the listed reports, it is not necessary to individually sign each report. Agency managers who prefer to sign each report may continue to do so; however, a certification letter must still be submitted with the reports.

All certification letters must include the following:

- Date.
- Agency name.
- Agency number.
- A list of the funds and fund numbers submitted.
- A list of the reports submitted within each fund. If there is nothing to report, note this on the certification.
- A contact person, phone number, and **e-mail address** for each set of fund reports.
- **Agency mailing address and name of the agency Director**
- A certification statement signed by the officer responsible for fiscal administration.

Please ensure the accuracy of the above information, as it will be used by the SCO to log-in the reports as received. An illustration of a certification letter follows this section.

# Memorandum

To : State Controller's Office  
Division of Accounting and Reporting  
3301 "C" Street, Suite 503  
Sacramento, CA 95816 B-8

Date: 08/02/2005

From : **Governmental Accounting Advisory Board (1234)**  
123 Elm Street  
Sacramento, CA 95426  
Mr./Ms. I. M. Director

Subject: CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The following financial reports for fiscal year-end June 30, 2005 are enclosed:

**GENERAL FUND (0001)**

<u>Report No.</u>	<u>Description</u>
1	Report of Accruals to Controller's Accounts
2	Accrual Worksheet
3	Adjustments to Controller's Accounts
4	Statement of Revenue
5	Final Reconciliation of Controller's Accounts with Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
15	Reconciliation of Agency Accounts with Transactions per State Controller
18	Statement of Changes in General Fixed Assets
22	No Contingent Liabilities to report

Contact Person: Bud G. Tary

Phone No: (916) 555-1234 email: BTary@gaab.ca.gov

**CALIFORNIA DEBT LIMIT ALLOCATION COMMITTEE FUND (0169)**

<u>Report No.</u>	<u>Description</u>
1	Report of Accruals to Controller's Accounts
2	Accrual Worksheet
3	Adjustments to Controller's Accounts
4	No Revenue to report
5	Final Reconciliation of Controller's Accounts with Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
15	Reconciliation of Agency Accounts with Transactions per State Controller
18	Statement of Changes in General Fixed Assets
22	Statement of Contingent Liabilities

Contact Person: Bud G. Tary

Phone No: (916) 555-1234

NONGOVERNMENTAL COST FUND (0698)

<u>Report No.</u>	<u>Description</u>
3	No Adjustments to Controller's Accounts
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
9	Analysis of Change in Fund Balance
18	Statement of Changes in General Fixed Assets
20	Statement of Financial Condition
22	Statement of Contingent Liabilities

Contact Person: John Smith

Phone No: (916) 555-4321 email: JSmith@gaab.ca.gov

NON -TREASURY TRUST FUND (0990)

<u>Report No.</u>	<u>Description</u>
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
9	Analysis of Change in Fund Balance

Contact Person: John Smith

Phone No: (916) 555-4321 email: JSmith@gaab.ca.gov

SPECIAL REPORTS

<u>Report No.</u>	<u>Description</u>
14	Bank and/or Savings and Loan Association Accounts Outside the State Treasury System
19	Statement of General Fixed Assets

Contact Person: John Smith

Phone No: (916) 555-4321

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this 2nd day of August, 2005, at Sacramento, California.

---

Signature of Officer

---

Type or print name of Officer

---

Title of Officer

## Year-End Reports Checklist

### **Purpose**

The *Year-End Reports Checklist* is for use by agencies to ensure the year-end reports are accurate and complete and comply with instructions set forth in this manual.

## Year-End Reports Checklist

- \_\_\_\_\_ 1. Agency name, organization code, fund name, and fund number appear on all reports.
- \_\_\_\_\_ 2. Reports have been prepared for all funds that had activity during the reporting year and/or balances on June 30.
- \_\_\_\_\_ 3. Agency obtained prior approval from the State Controller's Office (SCO) to use computer-generated year-end reports.
- \_\_\_\_\_ 4. Reports for Bond Funds and Special Deposit Funds have been prepared for each subfund.
- \_\_\_\_\_ 5. Reports have been prepared for Non-Treasury Trust Funds (Fund No. 0990) (i.e, money or property held in trust by a state agency that is not required to be deposited in a fund in the State Treasury).
- \_\_\_\_\_ 6. "SCO Use Only" areas on Report Nos. 1, 3, and 5 are left blank, unless something is pre-printed in that area.

### Certification Letter:

- \_\_\_\_\_ 1. Agency name and organization code appear on the letter as well as the **mailing address and name of the agency Director**.
- \_\_\_\_\_ 2. Fund name and number.
- \_\_\_\_\_ 3. For each fund and/or subfund on the letter, all required reports are listed. If there are no amounts to report, include the statement "No Amounts to Report" beside the appropriate report number.
- \_\_\_\_\_ 4. Contact name, phone number, and **e-mail address** is listed for each fund.
- \_\_\_\_\_ 5. Included on the letter is a statement certifying the listed reports as being true and correct and signed by the officer responsible for fiscal administration. See SAM Section 7951 for an example of the certification statement.

### Report of Accruals to Controller's Accounts (Report No. 1):

- \_\_\_\_\_ 1. Agency name, organization code, fund name, and fund number appear on every page.
- \_\_\_\_\_ 2. All amounts appear in dollars and cents and without dollar signs.

## Year-End Reports Checklist (cont.)

### Report of Accruals to Controller's Accounts (Report No. 1) (cont.):

- \_\_\_\_\_ 3. Amount and encumbrance columns are left blank for accounts without accruals and encumbrances.
- \_\_\_\_\_ 4. Total debits equal total credits for accruals and encumbrances.
- \_\_\_\_\_ 5. Credit amounts appear without brackets or minus signs.
- \_\_\_\_\_ 6. General ledger account numbers are the lowest level from the Uniform Codes Manual.
- \_\_\_\_\_ 7. For accruals to Due from Other Funds (GL 1410) and Due to Other Funds (GL 3114), subsidiary numbers are shown reflecting the fund number of the other fund involved.
- \_\_\_\_\_ 8. The unencumbered amount Due from Other Funds (GL 1410.XXXX) agrees with the unencumbered amount Due to Other Funds (GL 3114.XXXX) in the related fund.
- \_\_\_\_\_ 9. For Prepayments to the Architecture Revolving Fund (GL 1730) and corresponding Reserve for Prepaid Items (GL 5330), fund number 0602 is shown as the subsidiary number.
- \_\_\_\_\_ 10. Subsidiary numbers do not appear for Due from Other Appropriations (GL 1420) and Due to Other Appropriations (GL 3115).
- \_\_\_\_\_ 11. For Allowance for Uncollectible Accounts (GL 1390) and Provision for Deferred Receivables (GL 1600), subsidiary numbers are shown reflecting the general ledger account number for the related receivable preceded by a zero.
- \_\_\_\_\_ 12. Prepayments to Service Revolving Fund (GL 1730.0666) are not included on the report.
- \_\_\_\_\_ 13. Debit and credit signs for encumbrances are the same as the related accruals.
- \_\_\_\_\_ 14. Encumbrances reported for assets and liabilities do not exceed the related accruals.
- \_\_\_\_\_ 15. Encumbrances reported for each appropriation do not exceed the accrued payables as shown on the Accrual Worksheet (Report No. 2).
- \_\_\_\_\_ 16. For encumbrances funded by reimbursements, encumbrances are reported for the reimbursement account and corresponding receivable account.

## Year-End Reports Checklist (cont.)

### Report of Accruals to Controller's Accounts (Report No. 1) (cont.):

- \_\_\_\_\_ 17. Accruals are not reported for Encumbrances (GL 6150) and Reserve for Encumbrances (GL 5350).
- \_\_\_\_\_ 18. Accruals and/or encumbrances to accounts not preprinted on Form 571C are posted to Form 571D.
- \_\_\_\_\_ 19. No expenditure or transfer accruals are reported for reverted appropriations that will not be revived by SCO in the current year.
- \_\_\_\_\_ 20. Accruals for abatements or reimbursements to reverted appropriations are credited to Refunds to Reverted Appropriations. The fiscal year will be prior year.
- \_\_\_\_\_ 21. Accruals on Forms 571A, 571B, and 571A/B agree with column totals on Report No. 2. (The Deferred Credits column may contain accruals for more than one general ledger account, which should be included on these forms as separate entries.)
- \_\_\_\_\_ 22. Accruals on Forms 571A, 571B, and 571A/B agree with the general ledger account balances on the Post-Closing Trial Balance (Report No. 8) and the Pre-Closing Trial Balance (Report No. 7), excluding the nominal accounts and Fund Balance--Clearing or amounts already on the Controller's balances.
- \_\_\_\_\_ 23. Accruals on Forms 571C and 571D agree with the Net Total Accruals Per Agency column on Report No. 2, but with the opposite signs.
- \_\_\_\_\_ 24. For Revenue Collected in Advance (GL 3410) or Reimbursements Collected in Advance (GL 3420), the accrual amount does not include amounts previously remitted to the SCO; the amount reported should only include the amount remaining in General Cash as of June 30.
- \_\_\_\_\_ 25. Agency General Cash (GL 1110) has a debit balance.
- \_\_\_\_\_ 26. General Ledger account number agrees with account description.
- \_\_\_\_\_ 27. Surplus Money Investment Fund (SMIF) quarterly or semi-annual interest earned as of June 30 is accrued.
- \_\_\_\_\_ 28. For every amount, there is a "D" or "C" listed in the "D/C" column.
- \_\_\_\_\_ 29. Font size for accounts and amounts is no smaller than 10.

## Year-End Reports Checklist (cont.)

### Accrual Worksheet (Report No. 2):

- \_\_\_\_\_ 1. Column totals agree with the general ledger account balances on Report No. 8 and Report No. 7, excluding the nominal accounts and Fund Balance--Clearing. (The Deferred Credits column on Report No. 2 may contain accruals for more than one general ledger account.)
- \_\_\_\_\_ 2. For Revenue Collected in Advance (GL 3410) or Reimbursements Collected in Advance (GL 3420), the amount reported does not include the amounts previously remitted to the SCO; the amount reported should only include the amount in General Cash.
- \_\_\_\_\_ 3. Prepayments to Other Funds (GL 1730) and Advances to Other Funds (GL 2120) are included on Report No. 2.
- \_\_\_\_\_ 4. Provision of Deferred Receivables, Revenue Collected in Advance, Reimbursements Collected in Advance, Uncleared Collections, and the Revolving Fund Adjustment lines should net to zero in the Net Total Accruals Per Agency column.
- \_\_\_\_\_ 5. For shared funds, the grand total agrees with Fund Balance--Clearing (GL 5570) on Report No. 8.
- \_\_\_\_\_ 6. The grand total agrees with the total "Apply Current Year Accruals" on the Reconciliation of Agency Accounts With Transactions Per State Controller (Report No. 15).

### Adjustments to Controller's Accounts (Report No. 3):

- \_\_\_\_\_ 1. For governmental cost funds, the amounts reported should be the adjustments submitted to the SCO after July 1 that are needed to correct the account balances on the SCO cash basis records as of June 30.
- \_\_\_\_\_ 2. For nongovernmental cost funds, the amounts reported should only be adjustments to the following general ledger accounts that are needed to bring the agency's balances into agreement with the SCO cash basis records as of June 30 for: Cash in State Treasury (GL 1140), Deposits in Surplus Money Investment Fund (GL 1210), Prepayments to Other Funds (GL 1730), and Advances to Other Funds (GL 2120).



## Year-End Reports Checklist (cont.)

### Adjustments to Controller's Accounts (Report No. 3) (cont.):

- \_\_\_\_\_ 3. Agency name, organization code, fund name, and fund number appear on every page.
- \_\_\_\_\_ 4. All amounts appear in dollars and cents and without dollar signs.
- \_\_\_\_\_ 5. Amount column is left blank for accounts without adjustments.
- \_\_\_\_\_ 6. Total debits equal total credits.
- \_\_\_\_\_ 7. Credit amounts appear without brackets or minus signs.
- \_\_\_\_\_ 8. General Ledger account numbers are the lowest level from the Uniform Codes Manual.
- \_\_\_\_\_ 9. For adjustments to Due From Other Funds (GL 1410) and Due To Other Funds (GL 3114), subsidiary numbers are shown reflecting the fund number of the other fund involved.
- \_\_\_\_\_ 10. Subsidiary numbers do not appear for Due From Other Appropriations (GL 1420) and Due To Other Appropriations (GL 3115).
- \_\_\_\_\_ 11. For Allowance for Uncollectible Accounts (GL 1390) and Provision for Deferred Receivables (GL 1600), subsidiary numbers are shown reflecting the general ledger account number for the related receivable preceded by a zero.
- \_\_\_\_\_ 12. For governmental cost funds only, adjustments to accounts not preprinted on Form 576B are posted to Form 571D.
- \_\_\_\_\_ 13. For governmental cost funds only, no adjustments are reported for reverted appropriations that will not be revived by SCO in the current year.
- \_\_\_\_\_ 14. Attachments explaining the adjustments (e.g., copy of the SCO Transaction Request form) accompany the Report No. 3, with each adjustment on the Report No. 3 cross-referenced to the appropriate attachment.
- \_\_\_\_\_ 15. The adjustments on the Report No. 3 agree with the attachments.
- \_\_\_\_\_ 16. Font size for accounts and amounts is no smaller than 10.

## Year-End Reports Checklist (cont.)

### Revisions to Year-End Reports:

- \_\_\_\_\_ 1. This report contains the revisions needed to correct the amounts previously submitted on Report Nos. 1 and 3.
- \_\_\_\_\_ 2. The amounts on this report, plus the amounts on the Report Nos. 1 and 3 that were originally submitted to the SCO, agree with the agency's revised balances.
- \_\_\_\_\_ 3. Agency name, organization code, fund name, and fund number appear on every page.
- \_\_\_\_\_ 4. All amounts appear in dollars and cents and without dollar signs.
- \_\_\_\_\_ 5. Total debits equal total credits.
- \_\_\_\_\_ 6. Credit amounts appear without brackets or minus signs.
- \_\_\_\_\_ 7. General ledger account numbers are the lowest level from the Uniform Codes Manual.
- \_\_\_\_\_ 8. For revisions to Due From Other Funds (GL 1410) and Due To Other Funds (GL 3114), subsidiary numbers are shown reflecting the fund number of the other fund involved.
- \_\_\_\_\_ 9. Subsidiary numbers do not appear for Due From Other Appropriations (GL 1420) and Due To Other Appropriations (GL 3115).
- \_\_\_\_\_ 10. For Allowance for Uncollectible Accounts (GL 1390) and Provision for Deferred Receivables (GL 1600), subsidiary numbers are shown reflecting the general ledger account number for the related receivable preceded by a zero.
- \_\_\_\_\_ 11. Attachments explaining the revisions accompany this report with each adjustment on the report cross-referenced to the appropriate attachment.

## Year-End Reports Checklist (cont.)

### Final Statement of Revenue (Report No. 4):

- \_\_\_\_\_ 1. Only current year revenue is reported.
- \_\_\_\_\_ 2. Revenues agree with the current year revenues on Report No. 15.
- \_\_\_\_\_ 3. Total revenue agrees with current year revenue (GL 8000) on Report No. 7 (not applicable to CALSTARS agencies since both current year and prior year revenues are combined in GL 8000).
- \_\_\_\_\_ 4. Accruals agree with Report No. 1, Forms 571C and 571D.
- \_\_\_\_\_ 5. Adjustments to Controller's Accounts agree with Report No. 3, Form 576B.

### Final Reconciliation of Controller's Accounts With Final Budget Report/Agency Records (Report No. 5):

- \_\_\_\_\_ 1. Preprinted amounts are not altered.
- \_\_\_\_\_ 2. If the agency does not agree with any preprinted amount, a footnote is provided to indicate the amount per the agency's records.
- \_\_\_\_\_ 3. All amounts appear in dollars and cents.
- \_\_\_\_\_ 4. Adjustments to Controller's accounts agree with Report No. 3, Form 576B.
- \_\_\_\_\_ 5. Accruals agree with Report No. 1, Forms 571C and 571D.
- \_\_\_\_\_ 6. Adjustment to Controller's accounts and accruals are posted to both the expenditure column and the appropriation balance column.
- \_\_\_\_\_ 7. Executive Orders and/or Budget Revisions approved by the Department of Finance by June 30 but not yet recorded on the Controller's records are summarized on the Pending Budget Revisions, Allocation Orders, Executive Orders line in the appropriation balance column.
- \_\_\_\_\_ 8. Allocation orders not yet recorded on the Controller's records as of June 30 are summarized on the Pending Budget Revisions, Allocation Orders, Executive Orders line in the appropriation balance column.

## Year-End Reports Checklist (cont.)

### Final Reconciliation of Controller's Accounts With Final Budget Report/Agency Records (Report No. 5) (cont.):

- \_\_\_\_\_ 9. Expenditures agree with the corresponding expenditures on Report No. 15.
- \_\_\_\_\_ 10. Total appropriation balance is zero or a credit amount.

### Pre-Closing Trial Balance (Report No. 7):

- \_\_\_\_\_ 1. All amounts appear in dollars and cents and without dollar signs.
- \_\_\_\_\_ 2. Amount column is left blank for accounts without amounts.
- \_\_\_\_\_ 3. Total debits equal total credits.
- \_\_\_\_\_ 4. Credit amounts appear without brackets or minus signs.
- \_\_\_\_\_ 5. General ledger account numbers are the lowest level from the Uniform Codes Manual.
- \_\_\_\_\_ 6. For Due From Other Funds (GL 1410) and Due To Other Funds (GL 3114), subsidiary numbers are shown reflecting the fund number of the other fund involved. CALSTARS agencies must attach Report GO2 "Subsidiaries on File."
- \_\_\_\_\_ 7. For Prepayments to the Architecture Revolving Fund (GL 1730) and corresponding Reserve for Prepaid Items (GL 5330), fund number 0602 is shown as the subsidiary number. CALSTARS agencies must attach Report GO2 "Subsidiaries on File."
- \_\_\_\_\_ 8. Subsidiary numbers do not appear for Due From Other Appropriations (GL 1420) and Due To Other Appropriations (GL 3115).
- \_\_\_\_\_ 9. For Allowance for Uncollectible Accounts (GL 1390) and Provision for Deferred Receivables (GL 1600), subsidiary numbers are shown reflecting the general ledger account number for the related receivable preceded by a zero. CALSTARS agencies must attach Report GO2 "Subsidiaries on File."
- \_\_\_\_\_ 10. Encumbrances (GL 6150) and Reserve for Encumbrances (GL 5350) are not shown on this report.
- \_\_\_\_\_ 11. For non-shared funds, Cash in State Treasury (GL 1140) should be a debit balance.
- \_\_\_\_\_ 12. A footnote is provided disclosing the terms of any loan or interest payment(s) that will be repaid within the year.

## Year-End Reports Checklist (cont.)

### Federal Trust Fund:

- \_\_\_\_\_ 1. Due From Federal Government (GL 1510) is used only in the Federal Trust Fund, or any other fund in which federal monies are directly deposited.
- \_\_\_\_\_ 2. Revenue should equal expenditures.
- \_\_\_\_\_ 3. Fund Balance-Unappropriated (GL 5530) should be zero unless money is being returned to the federal government in the upcoming fiscal year.
- \_\_\_\_\_ 4. A credit balance in GL 5530 is explained in a footnote.
- \_\_\_\_\_ 5. A debit balance in GL 5530 is an overdraft that must be corrected prior to submitting reports.
- \_\_\_\_\_ 6. Cash in State Treasury (GL 1140) must equal total of appropriation control "C" accounts and grant account (1944) "C" accounts.

### Post-Closing Trial Balance (Report No. 8):

- \_\_\_\_\_ 1. Asset and liability amounts agree with Report No. 7.
- \_\_\_\_\_ 2. For non-shared funds, Fund Balance-Unappropriated (GL 5530) has a credit balance or zero balance.
- \_\_\_\_\_ 3. An explanation is provided for any deficit (debit) Fund Balance Unappropriated (GL 5530).

### Analysis of Change in Fund Balance (Report No. 9):

- \_\_\_\_\_ 1. The beginning fund balance agrees with the ending fund balance from the previous year's Report No. 9 (except for CALSTARS shared funds).
- \_\_\_\_\_ 2. A footnote is provided to explain adjustments that changed the previous year's ending fund balance.
- \_\_\_\_\_ 3. Receipts and disbursements agree with Report No. 7.
- \_\_\_\_\_ 4. The ending fund balance agrees with the fund balance on Report No. 8.
- \_\_\_\_\_ 5. The fund balance for the Federal Trust Fund is zero.

## Year-End Reports Checklist (cont.)

### Report of Bank Accounts Outside the Treasury System (Report No. 14):

- \_\_\_\_\_ 1. Only one report has been prepared for the agency. Use Form STD 445, revised 6-98.
- \_\_\_\_\_ 2. Agency name and organization code appear on the report.
- \_\_\_\_\_ 3. If there are no accounts outside the State Treasury, this is indicated on the certification letter.

### Reconciliation of Agency Accounts With Transactions Per State Controller (Report No. 15):

- \_\_\_\_\_ 1. All amounts appear in dollars and cents.
- \_\_\_\_\_ 2. Amounts in the Transactions Per Controller column agree with the balances on the Controller's records as of June 30.
- \_\_\_\_\_ 3. Amounts reflected in the Reverse Prior Year Accruals and Reverse Prior Year Adjustments to Controller's Accounts columns agree with the amounts reflected in the Apply Current Year Accruals and Apply Current Year Adjustments to Controller's Accounts columns, respectively, on the previous year's Report No. 15.
- \_\_\_\_\_ 4. Amounts reflected in the Reverse Prior Year Adjustment Made by SCO agree with the amounts in the SCO's Prior Year Accrual Summary report, but with the opposite signs.
- \_\_\_\_\_ 5. Amounts reflected in the Apply Current Year Accruals column agree with the accruals on Report No. 2, but with the opposite signs.
- \_\_\_\_\_ 6. Amounts reflected in the Apply Current Year Adjustments to Controller's Accounts column agree with the adjustments on Report No. 3.
- \_\_\_\_\_ 7. Total of the left side of the report agrees with the total of the Transactions for Agency Accounts columns on the right side of the report.
- \_\_\_\_\_ 8. Totals in the Transactions for Agency Accounts columns agree with the nominal account balances in Report No. 7.
- \_\_\_\_\_ 9. For shared funds, total of the Apply Current Year Accruals column agrees with the Fund Balance--Clearing (GL 5570) amount on Report No. 8 and the grand total on Report No. 2, but with the opposite sign.

## Year-End Reports Checklist (cont.)

### Statement of Changes in General Fixed Assets (Report No. 18):

- \_\_\_\_\_ 1. A separate report has been prepared for each fund, except for proprietary and fiduciary funds that were acquired with non-General Fund monies.
- \_\_\_\_\_ 2. Beginning balances agree with the previous year's ending balances.
- \_\_\_\_\_ 3. A footnote is provided if an adjustment to the beginning balance is needed.
- \_\_\_\_\_ 4. Ending balances are debit amounts.

### Statement of General Fixed Assets (Report No. 19):

- \_\_\_\_\_ 1. Total of all general fixed assets of the agency is reflected in the report.
- \_\_\_\_\_ 2. Ending balance agrees with the total ending balances on all Report No. 18.

### Statement of Financial Condition (Report No. 20):

- \_\_\_\_\_ 1. Amounts agree with Report No. 8.

### Statement of Contingent Liabilities (Report No. 22):

- \_\_\_\_\_ 1. Amounts on this report are not reflected in any general ledger account.

## Budgetary/Legal Basis Fund Groups

### Governmental Cost Funds

On the budgetary/legal basis, there are two main fund groups: Governmental Cost Funds and Nongovernmental Cost Funds.

**Governmental Cost Funds** consist of those funds that receive revenues derived from taxes, licenses, and fees. Expenditures of these funds represent the cost of government. There are two major fund classifications in this group: the General Fund and Special Funds. The purpose of each fund classification is described below:

The *General Fund* is the main operating fund of the State consisting of moneys that are not required by law to be deposited in any other fund.

*Special Funds* are used to account for resources that are legally restricted for particular functions or activities of government. The following are classified as special funds:

- *General Fund Special Accounts* are legislatively created accounts within the General Fund to account for revenues that are restricted by law for specific purposes. The accounts are treated as special funds and are excluded from the General Fund for accounting and budgetary purposes.
- *Feeder Funds* are the depositories for the collection of major taxes prior to clearance to the General Fund. The resources and obligations of these funds that apply to the General Fund as of June 30 are included in Due from Other Funds. Resources and obligations remaining in any of these funds represent collections that were not available to the General Fund on June 30.
- *Transportation Funds* are used to account for revenues that are restricted by law to transportation and related public safety programs.
- *Other Governmental Cost Funds* are used to account for other revenues that are restricted by law for specific purposes.



## Budgetary/Legal Basis Fund Groups (cont.)

### Nongovernmental Cost Funds

*Nongovernmental Cost Funds* consist of those funds that derive their revenue from sources other than general and special taxes, licenses, fees, or other state revenue. Expenditures of these funds do not represent a cost of government. There are three major fund classifications under this group: Bond Funds, Trust and Agency Funds – Federal, and Other Nongovernmental Cost Funds. The purpose of each fund classification is described as follows:

*Bond Funds* are used to record proceeds from the sale of general obligation bonds and expenditures for the acquisition of property and capital outlay. They are also used to record loans to local agencies for the same purposes.

*Trust and Agency Funds - Federal* are used to account for moneys that are received from the federal government to be expended for specific purposes.

*Other Nongovernmental Cost Funds* are used to account for the following revenues and services:

- *Public Service Enterprise Funds* are used to account for transactions of state-operated enterprises that render services primarily to the public for a charge.
- *Working Capital and Revolving Funds* are used to account for the internal service activities rendered by a state agency for other state agencies or local governments.
- *Retirement Funds* are used to account for contributions received by various retirement systems, the investment of these moneys, retirement allowances, and refunds to members.
- *Trust and Agency Funds - Other* are used to account for moneys and properties that are received and disbursed by the State as trustee or custodian.

# **Governmental Cost Funds**

## Report of Accruals to Controller's Accounts (Report No. 1)

### Purpose

The Report of Accruals to Controller's Accounts (Report No. 1) is a computer input document containing accrual transactions for amounts reflected in the agency's records but not posted in the SCO cash basis accounts as of June 30. The accrual amounts are obtained from the Accrual Worksheet (Report No. 2), which provides agencies with a uniform and systematic method of compiling the accruals. Report No. 1 also contains the encumbrances included in the accruals entered on this report.

The amounts on Report No. 1 are combined with the amounts from the SCO cash basis accounts to produce the Budgetary/Legal Basis Annual Report.

Report No. 1 consists of the following forms:

*Forms 571A and 571B:* Designed to report accruals to asset and liability accounts. Commonly used general ledger account numbers are preprinted.

*Form 571 A/B:* Designed to report accruals to any asset or liability accounts not preprinted on Forms 571A or 571B.

*Form 571C:* Designed to report accruals to disbursement, reimbursements, transfer, and receipt accounts. This is a computer-generated form containing preprinted account numbers and titles.

*Form 571D:* Designed to report accruals to disbursement, reimbursement, transfer, and receipt accounts not preprinted on Form 571C (e.g., accruals to accounts that reverted to the fund balance as of June 30 and were subsequently revived by the SCO, and/or accruals to accounts that were not set up on the SCO records by June 30).

Since Report No. 1 is used as a computer input document by the SCO, it is important for the agency to carefully follow the instructions for this report. Properly completed reports will enable the SCO to accept entries without any further adjustments.

## Report of Accruals to Controller's Accounts (Report No. 1) (cont.)

### General Instructions

- Submit an original only.
- Prepare a separate report for each fund.
- Enter all amounts in dollars and cents. Do **not** use dollar signs (\$).
- Leave amount column blank for accounts with zero activity.
- Total debits must equal total credits for accruals, and for encumbrances.

### Specific Instructions

The instructions below are followed by an illustration of a completed Report No. 1. Each numbered item in the following instructions references a corresponding numbered field in the illustration.

#### Forms 571A, 571B, and 571A/B

- |          |                                |  |
|----------|--------------------------------|--|
| <b>1</b> | <b>Agency:</b>                 | Enter agency name and number.  |
| <b>2</b> | <b>Fund:</b>                   | Enter fund name and corresponding four-digit fund code.  |
| <b>3</b> | <b>Name of Contact Person:</b> | Enter the name of the person who should be contacted to answer questions concerning this report.   |
| <b>4</b> | <b>Title:</b>                  | Enter the contact person's title.  |
| <b>5</b> | <b>Telephone Number:</b>       | Enter the contact person's telephone number.   |
| <b>6</b> | <b>Certification:</b>          | The agency officer responsible for fiscal administration may sign the certification.   |
| <b>7</b> | <b>Account:</b>                | <ul style="list-style-type: none"> <li>• General Ledger account numbers for commonly used accounts are preprinted on Forms 571A and 571B. If the appropriate account number is not preprinted on these forms, enter the proper four-digit account number on Forms 571B or 571A/B using the lowest level account numbers listed in the Uniform Codes Manual. Do not enter a subsidiary number unless it is required, as discussed below:</li> </ul> |

## Report of Accruals to Controller's Accounts (Report No. 1) (cont.)

### 7 Account (cont.):

- Enter the four-digit fund code plus a three-digit subfund code, if applicable, immediately following the general ledger account numbers listed below to identify the other fund involved in an interfund transaction.

1410.XXXX Due from Other Funds

1730.XXXX Prepayments to Other Funds or  
Appropriations

3114.XXXX Due to Other Funds

5330.XXXX Reserve for Prepaid Items

- Do not enter subsidiary numbers for General Ledger Account Nos. 1420, Due from Other Appropriations, and 3115, Due to Other Appropriations, since the purpose of these accounts is to report transactions between appropriations within the same fund.
- Enter a four-digit general ledger accounts receivable code immediately following the general ledger account numbers listed below to identify the related receivable. The code must be preceded by a "0."

1390.0XXXXX Allowance for Uncollectible Accounts

1600.0XXXXX Provision for Deferred Receivables

The amount reported for either of the two general ledger accounts must not exceed the accrued amount of its' related receivable.

- For all agencies, the unencumbered amount of the Due from Other Funds (GL 1410.XXXX) must equal the related unencumbered amount of the Due to Other Funds (GL 3114.XXXX). Agencies need to coordinate related amounts reported to ensure they equal.

### 8A Amount:

Post the total accruals from the Accrual Worksheet (Report No. 2) to the appropriate general ledger accounts. Do not post the amounts for Prepayments to Service Revolving Fund from Report No. 2 since the SCO records already reflect these balances.

### 8B D/C (Debit or Credit):

Enter a "D" when the amount in the "Amount" column is a debit and a "C" when the amount is a credit.

## Report of Accruals to Controller's Accounts (Report No. 1) (cont.)

- 8C Net Debits/Credits:** Enter the net of the debits and credits in the "Amount" column and identify as a "D" or "C."
- 9A Encumbrances:**
- Enter any encumbrance amounts that are included in the accruals reported in the "Amount" column. The encumbrance amount must not exceed the accrual.
  - Do not report encumbrances to General Ledger Account No. 3020, Claims Filed.
  - Do not report accruals for General Ledger Account Nos. 5350, Reserve for Encumbrances, and 6150, Encumbrances.
  - CALSTARS agencies are instructed to disregard the encumbrance reclassification process (posting encumbrances to appropriate liability accounts 3010, 3114, 3115, 3220, and 3290) if the encumbrances reside in a governmental fund or a General Obligation Bond Fund. For more information refer to the CALSTARS Procedure Manual, Volume 7, Chapter III, page 11.
  - All accrued reimbursements that will fund the accrued encumbrances should remain in their respective asset accounts (1312, 1410, 1510, and 1590); don't reclassify to General Ledger Account No. 1312, Accounts Receivable Reimbursements.
- 9B D/C (Debit or Credit):** Enter a "D" when the encumbrance amount in the "Encumbrances" column is a debit and "C" when the amount is a credit. The encumbrance should have the same D/C sign as the corresponding accrued asset or liability.
- 9C Net Debits/Credits:** Enter the net of the debits and credits of the "Encumbrances" column and identify as a "D" or "C."

## Report of Accruals to Controller's Accounts (Report No. 1) (cont.)

### Form 571C

- 10 Account Description:** The titles of each disbursement, reimbursement, transfer, and receipt account is printed in this column. These accounts are the same as those on the monthly agency reconciliation reports.
- Accruals for abatements or reimbursements to reverted accounts must be credited to Receipt Account No. 0500000, Refunds to Reverted Appropriations.
  - If there are accruals to accounts not preprinted on this form, add the accounts on Form 571D (see instructions for Form 571D). Do not add accounts on Form 571C.
- 11 FY:** A four-digit fiscal year corresponding to each disbursement, reimbursement, transfer, and receipt account is printed in this column.
- 12 M:** This column is for State Controller's Office use only.
- 13 REF/ITEM:** The reference item corresponding to each disbursement, reimbursement, and transfer account is printed in this column.
- 14 CA through TSK:** The appropriate category, program, element, component, and/or task corresponding to each disbursement and reimbursement account is printed in these columns.
- 15 T:** The appropriate letter identifying the account type, as shown below, is printed in the column.
- D – Disbursement Account  
F – Reimbursement or “Amount Payable From” Account  
T – Transfer to Other Funds Account  
R – Receipt Account
- 16 SFUND:** The source fund corresponding to each reimbursement account is printed in this column. The source fund consists of a four-digit fund code with a three-digit subfund code. If there is no subfund detail, the spaces following the four-digit fund code will be filled with zeros.

## Report of Accruals to Controller's Accounts (Report No. 1) (cont.)

- 17 B:** A number (1, 2, or 3) shown in this column indicates the account is blocked.
- 18 Account:** The account number corresponding to each receipt account is printed in this column. The first space will be coded as a zero.
- 19A Accrual Amount:** Post the net accruals from the Accrual Worksheet (Report No. 2) to the appropriate disbursement, reimbursement, transfer, or receipt account.
- 19B D/C (Debit or Credit):** Enter a "D" when the amount in the "Accrual Amount" column is a debit and a "C" when the amount is a credit.
- 19C Net Debits/Credits:** Enter the net of the debits and credits in the "Accrual Amount" column and identify as a "D" or "C."
- 20A Encumbrances:**
- Enter the amount of encumbrances included in the accrual for each appropriation item. Encumbrances must be posted to the proper detail account (e.g., category, program).
  - The total encumbrances for each appropriation item must not exceed the total accrued "Payables" and "Due To's" for that appropriation as shown on the Accrual Worksheet (Report No. 2).
  - If encumbrances are reported on a pass-through fund, be sure to include the corresponding receivable and reimbursement.
- 20B D/C (Debit or Credit):** Enter a "D" when the encumbrance amount in the "Encumbrance" column is a debit and a "C" when the amount is a credit.
- 20C Net Debits/Credits:** Enter the net of the debits and credits in the "Encumbrance" column and identify as a "D" or "C."
- Form 571D
- 21 Appropriation and Revenue Account Titles:** Enter the title of the disbursement, reimbursement, transfer, or receipt account number from the original set of reports that is being revised.



## Report of Accruals to Controller's Accounts (Report No. 1) (cont.)

<b>22</b>	<b>FY:</b>	Enter the four-digit fiscal year corresponding to each disbursement, reimbursement, transfer, and receipt account.
<b>23</b>	<b>M:</b>	This column is for State Controller's Office use only.
<b>24</b>	<b>REF/ITEM:</b>	Enter the reference item corresponding to each disbursement, reimbursement, and transfer account.
<b>25</b>	<b>CAT through TSK:</b>	Enter the appropriate category, program, element, component, and/or task corresponding to each disbursement or reimbursement account.
<b>26</b>	<b>T:</b>	Enter the appropriate letter, as shown below, to identify the account type.  D – Disbursement Account F – Reimbursement or “Amount Payable From” Account T – Transfer to Other Funds Account R – Receipt Account
<b>27</b>	<b>SOURCE FUND:</b>	Enter the source fund corresponding to each reimbursement account. The source fund consists of a four-digit fund code with a three-digit subfund code. If there is no subfund detail, the spaces following the four-digit fund code will be filled with zeros.
<b>28</b>	<b>B:</b>	Enter the block number (1, 2, or 3) if the account is blocked.
<b>29</b>	<b>SCO:</b>	This space is for State Controller's Office use only.
<b>30</b>	<b>Revenue/Obj:</b>	Enter the code for each receipt account.
<b>31A</b>	<b>Amount:</b>	Post the net accruals from the Accrual Worksheet (Report No. 2) to the appropriate disbursement, reimbursement, transfer, or receipt account.
<b>31B</b>	<b>D/C (Debit or Credit):</b>	Enter a “D” when the amount in the “Amount” column is a debit and a “C” when the amount is a credit.
<b>31C</b>	<b>Net Debits/Credits:</b>	Enter the net of the debits and credits in the “Amount column and identify as a “D” or “C.”

## Report of Accruals to Controller's Accounts (Report No. 1) (cont.)

**32A Encumbrances:**

- Enter the amount of encumbrances included in the accrual for each appropriation item. Encumbrances must be posted to the proper detail account (e.g., category, program).
- The total encumbrances for each appropriation item must not exceed the total accrued "Payables" and "Due To's" for that appropriation as shown on the Accrual Worksheet (Report No. 2).
- If encumbrances are reported on a pass-through fund, be sure to include the corresponding receivable and reimbursement.

**32B D/C (Debit or Credit):**

Enter a "D" when the encumbrance amount in the "Encumbrance" column is a debit and a "C" when the amount is a credit.

**32C Net Debits/Credits:**

Enter the net of the debits and credits in the "Encumbrance" column and identify as a "D" or "C."

## SCO USE ONLY

Document No.	C C Y Y M M D D	Fund	Agy

## Report of Accruals to Controller's Accounts

June 30, 2005

Page 1 of 4

Agency (name and number) <b>GOVERNMENTAL ACCOUNTING ADVISORY BOARD (1234)</b>	(1)	Fund (name and number) <b>GENERAL FUND (0001)</b>	(2)
Name of Contact Person (Please Type or Print) <b>BUD G. TARY</b>	(3)	Title <b>ACCOUNTING ADMINISTRATOR</b>	(4)
		Telephone Number <b>(916) 555-1234</b>	(5)

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this 20th day of July 20 05, at Sacramento, California.

AUTHORIZED SIGNATURE

(6)

(9B)

(8B)

ACCOUNT TITLE	(9A) ENCUMBRANCES	D C	ACCOUNT (7)	(8A) AMOUNT	D C
GENERAL CASH			1   1   1   0	4,324.50	D
REVOLVING FUND CASH			1   1   3   0		
CASH IN TRANSIT TO STATE TREASURY			1   1   5   0		
CASH ON HAND			1   1   9   0		
ACCOUNTS RECEIVABLE--ABATEMENTS			1   3   1   1		
ACCOUNTS RECEIVABLE--REIMBURSEMENTS			1   3   1   2	22,981.50	D
ACCOUNTS RECEIVABLE--REVENUE			1   3   1   3		
ACCOUNTS RECEIVABLE--OTHER			1   3   1   9	72.22	D
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL.)			* 1   3   9   0		
DUE FROM OTHER FUNDS	22,102.62	D	** 1   4   1   0	0   8   9   0	D
DUE FROM OTHER APPROPRIATIONS			1   4   2   0		
Net Debits / Credits	(9C) 22,102.62	D	Net Debits / Credits	(8C) 59,311.37	D

\* Specify the receivable account to which this pertains.

\*\* Specify the fund to which this pertains.

ORIGINAL AND ONE COPY -- State Controller's Office, Division of Accounting and Reporting

## SCO USE ONLY

Document No.	C C Y Y M M D D	Fund	Agy

## Report of Accruals to Controller's Accounts

June 30, 2005

Page 2 of 4

Agency (name and number)

GOVERNMENTAL ACCOUNTING ADVISORY BOARD (1234)

Fund (name and number)

GENERAL FUND (0001)

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
DUE FROM OTHER GOVERNMENTAL ENTITIES			1 5 9 0		
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL.)			* 1 6 0 0 0 0 1 3 1 5	75.00	C
EXPENSE ADVANCES			1 7 1 0	1,046.22	D
ACCOUNTS PAYABLE	39,384.20	C	3 0 1 0	44,439.94	C
CLAIMS FILED			3 0 2 0	16,041.33	C
DUE TO OTHER FUNDS			** 3 1 1 4 0 1 2 1	3,192.75	C
DUE TO OTHER APPROPRIATIONS			3 1 1 5	3,524.62	C
DUE TO LOCAL GOVERNMENT			3 2 2 0		
REVENUE COLLECTED IN ADVANCE			3 4 1 0		
REIMBURSEMENTS COLLECTED IN ADVANCE			3 4 2 0		
UNCLEARED COLLECTIONS			3 7 3 0		
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND			*** 1 7 3 0 0 6 0 2		
RESERVE FOR ARCHITECTURE REVOLVING FUND			5 3 3 0 0 6 0 2		
Net Debits / Credits	39,384.20	C	Net Debits / Credits	66,227.42	C

\* Specify the receivable account to which this pertains.

\*\* Specify the fund to which this pertains.

\*\*\* Account should be fully reserved.

ORIGINAL AND ONE COPY -- State Controller's Office, Division of Accounting and Reporting

SCO USE ONLY												
Document No.	C	C	Y	Y	M	M	D	D	Fund	Agy		

# Report of Accruals to Controller's Accounts

June 30, 2005

Page 3 of 4

Agency (name and number)

GOVERNMENTAL ACCOUNTING ADVISORY BOARD (1234)

Fund (name and number)

GENERAL FUND (0001)

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
Accounts Receivable - Dishonored Checks			1,3,1,5	75.00	D
Provision for Deferred Receivables			1,6,0,0 0,1,3,1,9	72.22	C
Due to Other Funds			3,1,1,4 0,6,6,6	8,371.97	C
Net Debits / Credits			Net Debits / Credits	8,369.19	C

FORM 571-C (03/2003)

CONTROLLER'S USE ONLY

DOCUMENT NO :

DATE :

STATE CONTROLLER'S OFFICE

FUND : 0001000 GENERAL FUND

## REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS

JUNE 30, 2005

AGENCY : 1234 GOV ACCT ADVISORY BOARD

REPORT NO : 1

PAGE NO : 1

CONTROLLER'S USE ONLY

CURSORY REVIEW

COMP. INPUT

EXPENDITURES

REVENUES

(10)	(20A) **ENTER**	(20B)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19A) **ENTER**	(19B)				
ACCOUNT DESCRIPTION	ENCUMBRANCE	D/C	FY	M	REF	CA	PG	EL	COM	TSK	T	SFUND	B	ACCOUNT	ACCRUALAMOUNT	D/C
A - CONTINUING PROGRAM COSTS	39,286.14	D	2004		001		10				D				70,851.65	D
UNALLOCATED REDUCTION			2004		001		97	20			D					
B - REIMBURSEMENTS	22,102.62	C	2004		001		90				F	0001000			54,914.65	C
UNSCHEDULED REIMBURSEMENTS			2004		001		91				F	0001000	2			
A - CONTINUING PROGRAM COSTS	98.06	D	2003		001		10				D				3,672.74	D
B - REIMBURSEMENTS			2003		001		90				F	0001000				
MISCELLANEOUS REVENUE			2004								R		0161400		4,324.50	C
(20C) NET DEBITS/CREDITS	17,281.58	D														
(19C) NET DEBITS/CREDITS															15,285.24	D

## June 30, 2005

Agency (name and number)	Fund (name and number)

[illegible]

## **Accrual Worksheet (Report No. 2)**

### **Purpose**

The Accrual Worksheet (Report No. 2) provides agencies with a uniform and systematic method of compiling year-end accruals. Accruals consist of the assets, liabilities, deferred credits, and the corresponding receipts and disbursements reflected in the agency's records but not recorded in the SCO cash basis accounts as of June 30.

The amounts in the "Net Accruals Per Agency" column, the column totals for the assets and liabilities, and the amounts in the "Deferred Credits" column are posted to the appropriate accounts on the Report of Accruals to Controller's Accounts (Report No. 1).

"Due To" and "Due From" the same fund should be posted separately and not netted together.

During the processing of Report No. 1, the SCO will refer to Report No. 2 to obtain additional information that may help resolve any discrepancies.



**Accrual Worksheet  
Report No. 2**

Agency: Governmental Accounting Advisory Board (1234)  
Fund: General Fund (0001)  
June 30, 2005

Includes year-end accruals pursuant State Administrative Manual	General Cash 1110	Accounts Receivable			Due from Other Funds 1400	Expense Advances 1710	Prepayments to Other Funds 1730	Accounts Payable 3010	Claims Filed 3020	Due to Other Funds 3110	Deferred Credit 1600/3400	<b>Net Total Accruals Per Agency</b>
		Reimb. 1312	Dishonored Checks 1315	Other 1319								
<b>Item 1234-001-0001</b>												
<b>State Operations, FY 04/05</b>												
<b>Chapter 208/04</b>												
A. Program 10								(44,341.88)	(18,187.86)	(8,321.91)		(70,851.65)
B. Reimbursements		22,981.50			31,933.15							54,914.65
C. Prepayments							10,000.00					10,000.00
<b>Item 1234-001-0001</b>												
<b>State Operations, FY 03/04</b>												
<b>Chapter 157/03</b>												
A. Program 10								(98.06)		(3,574.68)		(3,672.74)
B. Reimbursements												(0.00)
<b>Revenue FY 04/05</b>												(0.00)
161400 - Miscellaneous Revenue	4,324.50		75.00	72.22							(147.22)	4,324.50
Reimbursements Collected in Advance												(0.00)
Provision for Deferred Receivables												(0.00)
<b>Subtotal</b>	<b>4,324.50</b>	<b>22,981.50</b>	<b>75.00</b>	<b>72.22</b>	<b>31,933.15</b>	<b>(0.00)</b>	<b>10,000.00</b>	<b>(44,439.94)</b>	<b>(18,187.86)</b>	<b>(11,896.59)</b>	<b>(147.22)</b>	<b>(5,285.24)</b>
Revolving Fund Adjustment						1,046.22			2,146.53	(3,192.75)		(0.00)
<b>Totals per Agency</b>	<b>4,324.50</b>	<b>22,981.50</b>	<b>75.00</b>	<b>72.22</b>	<b>31,933.15</b>	<b>1,046.22</b>	<b>10,000.00</b>	<b>(44,439.94)</b>	<b>(16,041.33)</b>	<b>(15,089.34)</b>	<b>(147.22)</b>	<b>(5,285.24)</b>

I certify (or declare) under penalty of perjury that the foregoing is true and correct and I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).  
Subscribed and executed this 20th day of July, 2005, at Sacramento, California.

Accounting Administrator

## Adjustments to Controller's Accounts (Report No. 3)

### Purpose

The Adjustments to Controller's Accounts (Report No. 3) is a computer input document containing the adjusting entries needed to correct any errors on the SCO cash basis accounts as of June 30. The adjustments on Report No. 3 are for year-end reporting purposes only and are not used to correct the SCO cash basis records.

Report No. 3 consists of the following forms:

*Form 576A:* Designed to report adjustments to asset and liability accounts. Commonly used accounts are preprinted.

*Form 576B:* Designed to report adjustments to disbursement, reimbursement, transfer, and receipt accounts. This is a computer-generated form containing preprinted account numbers and titles.

Since Report No. 3 is used as a computer input document by the SCO, it is important for the agency to carefully follow the instructions for this report. Properly completed reports will enable the SCO to accept entries without any further adjustments.

## Adjustments to Controller's Accounts (Report No. 3) (cont.)

### General Instructions

- Submit an original only.
- Prepare a separate report for each fund.
- Enter all amounts in dollars and cents. Do **not** use dollar signs (\$).
- Leave amount column blank for accounts with zero activity.
- Total debits must equal total credits.
- All adjusting entries must be accompanied by an attachment (e.g., transaction request, budget revision, etc.) explaining the reason for the adjustment. Each entry on Report No. 3 must be identified by a number that references an explanation identified by the same number. This number should be placed in the "Account Title" column on Form 576A and to the right of the amount on Form 576B.

### Specific Instructions

The instructions below are followed by an illustration of a completed Report No. 3. Each numbered item in the following instructions references a corresponding numbered field in the illustration.

#### Form 576A

- |                                  |  |
|----------------------------------|--|
| <b>1 Agency:</b>                 | Enter agency name and number.  |
| <b>2 Fund:</b>                   | Enter fund name and corresponding four-digit fund code.  |
| <b>3 Name of Contact Person:</b> | Enter the name of the person who should be contacted to answer questions concerning this report. |
| <b>4 Title:</b>                  | Enter the contact person's title.  |
| <b>5 Telephone Number:</b>       | Enter the contact person's telephone number.   |
| <b>6 Certification:</b>          | The agency officer responsible for fiscal administration may sign the certification.             |

## Adjustments to Controller's Accounts (Report No. 3) (cont.)

### 7 Account:

- General Ledger account numbers for commonly used accounts are preprinted on Form 576A. If the appropriate account number is not preprinted on this form, enter the proper four-digit account number on this form using the lowest level account numbers listed in the Uniform Codes Manual. Do not enter a subsidiary number unless it is required, as discussed below:
- Enter the four-digit fund code plus a three-digit subfund code, if applicable, immediately following the general ledger account numbers listed below to identify the other fund involved in an interfund transaction.

1410.XXXX Due from Other Funds

1730.XXXX Prepayments to Other Funds or  
Appropriations

3114.XXXX Due to Other Funds

5330.XXXX Reserve for Prepaid Items

- Do not enter subsidiary numbers for General Ledger Account Nos. 1420, Due from Other Appropriations, and 3115, Due to Other Appropriations, since the purpose of these accounts is to report transactions between appropriations within the same fund.
- Enter a four-digit general ledger accounts receivable code immediately following the general ledger account numbers listed below to identify the related receivable. The code must be preceded by a "0."

1390.0XXXX Allowance for Uncollectible Accounts

1600.0XXXX Provision for Deferred Receivables

The amount reported for either of the two general ledger accounts must not exceed the accrued amount of its related receivable.

### 8A Amount:

Post adjustments to the appropriate general ledger accounts. The amounts entered here should only be adjustments to correct the account balances on the SCO records as of June 30.

## Adjustments to Controller's Accounts (Report No. 3) (cont.)

- 8B D/C (Debit or Credit):** Enter a "D" when the amount in the "Amount" column is a debit and a "C" when the amount is a credit.
- 8C Net Debits/Credits:** Enter the net of the debits and credits in the "Amount" column and identify as a "D" or "C."

### Form 576B

- 9 Account Description:**
- The titles of each disbursement, reimbursement, transfer, and receipt account is printed in this column. These accounts are the same as those on the monthly agency reconciliation reports.
  - If there is an error on the SCO records involving Prepayments to Other Funds, only the expenditures should be adjusted, not the Prepayments to Other Funds account.
  - If an adjustment is between accounts involving the same fund but different agencies, the offsetting account to the appropriate disbursement, reimbursement, transfer, or receipt account is General Ledger Account No. 1420, Due from Other Appropriations, or 3115, Due to Other Appropriations.
  - If an adjustment is between accounts within the same fund and agency, only the appropriate disbursement, reimbursement, transfer, or receipt accounts should be adjusted.
- 10 FY:** A four-digit fiscal year corresponding to each disbursement, reimbursement, transfer, and receipt account is printed in this column.
- 11 M:** This column is for State Controller's Office use only.
- 12 REF:** The reference item corresponding to each disbursement, reimbursement, and transfer account is printed in this column.
- 13 CA through TSK:** The appropriate category, program, element, component, and/or task corresponding to each disbursement and reimbursement account is printed in these columns.

## Adjustments to Controller's Accounts (Report No. 3) (cont.)

- 14 T:** The appropriate letter identifying the account type, as shown below, is printed in the column.
- D – Disbursement Account  
F – Reimbursement or “Amount Payable From” Account  
T – Transfer to Other Funds Account  
R – Receipt Account
- 15 SFUND:** The source fund corresponding to each reimbursement account is printed in this column. The source fund consists of a four-digit fund code with a three-digit subfund code. If there is no subfund detail, the spaces following the four-digit fund code will be filled with zeros.
- 16 B:** Enter the block number (1, 2, or 3) if the account is blocked.
- 17 Account:** The account number corresponding to each receipt account is printed in this column. The first space will be coded as a zero.
- 18A Amount:** Post adjustments to the appropriate disbursement, reimbursement, transfer, or receipt account. The amounts entered should only be adjustments to correct the account balances on the SCO records as of June 30.
- 18B D/C (Debit or Credit):** Enter a “D” when the amount in the “Amount” column is a debit and a “C” when the amount is a credit.
- 18C Net Debits/Credits:** Enter the net of the debits and credits in the “Accrual Amount” column and identify as a “D” or “C.”
- 19 Attachment No.:** A number referring to the supporting documentation with the same number. Supporting documents are required for each adjusting entry. (e.g., transaction request, budget revision, etc.)

June 30, 2005

Page 1 of 2

SCO USE ONLY											
Document No.				C C Y Y M M D D				Fund		Agy	
B. _____				_____				_____		_____	

Agency (name and number)		Fund (name and number)	
GOVERNMENTAL ACCOUNTING ADVISORY BOARD (1234)		GENERAL FUND (0001)	
Name of Contact Person (Please Type or Print)	Title	Telephone Number	
BUD G. TARY	ACCOUNTING ADMINISTRATOR	(916) 555-1234	

Subscribed and executed this 20th day of July 20 05, at Sacramento, California.

AUTHORIZED SIGNATURE

ACCOUNT TITLE		ACCOUNT	(7)	(8A)	AMOUNT	D C
DUE FROM OTHER FUNDS		*	1   4   1   0			
(19) #1 DUE FROM OTHER APPROPRIATIONS			1   4   2   0		949.84	D
DUE TO OTHER FUNDS		*	3   1   1   4			
DUE TO OTHER APPROPRIATIONS			3   1   1   5			
				(8C)	Net Debits / Credits	949.84 D

ORIGINAL AND ONE COPY -- State Controller's Office, Division of Accounting and Reporting





STATE CONTROLLER'S USE ONLY		
DOCUMENT NO.	DATE C C C C M M D D	MSG Code
JE		

STATE OF CALIFORNIA  
OFFICE OF THE STATE CONTROLLER  
TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
DATE:	

Agency:	Address:	PAGE 1 OF	Agency Document Number:
Governmental Advisory Board - 1234			

																	D	SCO USE				SOURCE	
FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	SCO USE	REV / OBJ	AMOUNT	C	A	T	O	B	FUND	
0001	4270	2004		001					10							949.84	D	D					
DESCRIPTION					(DNKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION								
Cor Sch 9466098 5-1-2005					Ch 208/04, Item 4270-001-0001																		
0001	1234	2004		001					10							949.84	C	D					
DESCRIPTION					(DNKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION								
Cor Sch 9466098 5-1-2005					Ch 208/04, Item 4270-001-0001																		
DESCRIPTION					(DNKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION								
DESCRIPTION					(DNKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION								
DESCRIPTION					(DNKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION								
DESCRIPTION					(DNKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION								

<b>TYPE OF TRANSACTION:</b> Correction of claim schedule 9466098, dated 5-1-2005, paid by warrant number 08-211186.	I hereby certify under penalty of perjury that I am the duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation.
<b>LEGAL AUTHORITY AND REASON FOR REQUEST:</b>	
The agency code referenced on the claim was 1234 but should have been 4720. Efforts have been taken to ensure all manually prepared claim schedules are reviewed prior to submission.	
<b>AUTHORIZED SIGNATURE:</b>	
<b>CONTACT PERSON:</b> Bud G. Tary	
<b>PHONE FOR CONTACT:</b> (916) 555-1234	<b>DATE:</b> 29-Jun-05

## Revisions to Accruals and Adjustments to Controller's Accounts (Report Nos. 1 and 3)

### Purpose

This report is a computer input document containing the revisions needed to correct the amounts previously submitted on the Report of Accruals to Controller's Accounts (Report No. 1) and/or the Adjustments to Controller's Accounts (Report No. 3). The amounts entered on this report, combined with the amounts originally submitted on Report Nos. 1 and 3, should bring the SCO balances into agreement with the agency's revised balances. Submitting this report eliminates the need to submit a complete set of revised reports.

This report consists of the following forms:

*Form 571E:* Designed to report revisions to asset and liability accounts (real accounts).

*Form 571F:* Designed to report revisions to disbursement, reimbursement, transfer, and receipt accounts (nominal accounts).

Since this report is used as a computer input document by the SCO, it is important for the agency to carefully follow the instructions for this report. Properly completed reports will enable the SCO to accept entries without any further adjustments.

Revisions to year-end reports should be submitted by October 1, 2005. After this date, contact Sandy Rogerson at (916) 322-4671 to receive approval to submit revisions. However, all revisions submitted after the applicable due date specified in the table on page 9 disqualify the fund for the *Award for Achieving Excellence in Financial Reporting*.

## Revisions to Accruals and Adjustments to Controller's Accounts (Report Nos. 1 and 3) (cont.)

### General Instructions

- Submit an original only.
- Prepare a separate report for each fund.
- Enter all amounts in dollars and cents. Do **not** use dollar signs (\$).
- Leave amount column blank for accounts with zero activity.
- Total debits must equal total credits.
- All adjusting entries must be accompanied by an attachment explaining the reason for the revision. Each entry must be identified by a number that references an explanation identified by the same number. This number should be placed in the "Account Title" column of Form 571E and to the right of the amount on Form 571F.

### Specific Instructions

The instructions below are followed by an illustration of a completed Revisions to Accruals and Adjustments to Controller's Accounts form. Each numbered item in the following instructions references a corresponding numbered field in the illustration.

#### Form 571E

- |           |                               |   |
|-----------|-------------------------------|---|
| <b>1</b>  | <b>Agency:</b>                | Enter agency name and number.   |
| <b>2</b>  | <b>Fund:</b>                  | Enter fund name and corresponding four-digit fund code.   |
| <b>3</b>  | <b>Account:</b>               | Enter the general ledger account number from the original set of reports for the account being revised. |
| <b>4A</b> | <b>Amount:</b>                | Enter the adjustment needed to correct amounts previously submitted on Report Nos. 1 and/or 3.          |
| <b>4B</b> | <b>D/C (Debit or Credit):</b> | Enter a "D" when the amount in the "Amount" column is a debit and a "C" when the amount is a credit.    |

## Revisions to Accruals and Adjustments to Controller's Accounts (Report Nos. 1 and 3) (cont.)

- 4C Net Debits/Credits:** Enter the net of the debits and credits in the "Amount" column and identify as a "D" or "C."
- 5A Encumbrances:** Enter the adjustment needed to correct the amounts previously submitted on Report No. 1. The net encumbrance amount, after being revised by this adjustment, must not exceed the net accrual.
- 5B D/C (Debit or Credit):** Enter a "D" when the encumbrance amount in the "Encumbrance" column is a debit and a "C" when the amount is a credit. The encumbrance should have the same D/C sign as the corresponding accrued asset or liability.
- 5C Net Debits/Credits:** Enter the net of the debits and credits in the "Encumbrance" column and identify as a "D" or "C."

### Form 571F

- 1 Agency:** Enter agency name and number.
- 2 Fund:** Enter fund name and corresponding four-digit fund code.
- 3 Appropriation and Revenue Account Titles:** Enter the title of the disbursement, reimbursement, transfer, or receipt account from the original set of reports that is being revised.
- 4 FY through Revenue/Object:** Enter the disbursement, reimbursement, transfer, or receipt account number from the original set of reports that is being revised.
- 5A Amount:** Enter the adjustment needed to correct amounts previously submitted on Report Nos. 1 and/or 3.
- 5B D/C (Debit or Credit):** Enter a "D" when the amount in the "Amount" column is a debit and a "C" when the amount is a credit.
- 5C Net Debits/Credits:** Enter the net of the debits and credits in the "Accrual Amount" column and identify as a "D" or "C."

## Revisions to Accruals and Adjustments to Controller's Accounts (Report Nos. 1 and 3) (cont.)

- 6A Encumbrances:** Enter the adjustment needed to correct the amounts previously submitted on Report No. 1. The net encumbrance amount must not exceed the total accrued "Payables" and "Due To's" after this revision.
- 6B D/C (Debit or Credit):** Enter a "D" when the encumbrance amount in the "Encumbrance" column is a debit and a "C" when the amount is a credit.
- 6C Net Debits/Credits:** Enter the net of the debits and credits in the "Encumbrance" column and identify as a "D" or "C."

## SCO USE ONLY

Document No.	C C Y Y M M D D	Fund	Agy

# Revisions to Accruals and Adjustments to Controller's Accounts

June 30, 2005

Page \_\_\_\_ of \_\_\_\_

Agency (name and number)

1

Fund (name and number)

2

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
	5A	5B	3	4A	4B
Net Debits / Credits	5C		Net Debits / Credits	4C	

SCO USE ONLY												
Document No.		C	C	Y	Y	M	M	D	D	Fund	Agy	

## Revisions to Accruals and Adjustments to Controller's Accounts

Page \_\_\_\_\_ of \_\_\_\_\_

Agency (name and number) <span style="float: right;">(1)</span>	Fund (name and number) <span style="float: right;">(2)</span>
---	---

APPROPRIATION AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D C	FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	REVENUE/OBJ	AMOUNT	D C
(3)	(6A)	(6B)							(4)						(5A)	(5B)
			2 0 0 4		0 0 1	9 7					D		3		5,000.00	C
Net Debits / Credits	(6C)														Net Debits / Credits	(5C)

## **Final Statement of Revenue (Report No. 4)**

### **Purpose**

The Final Statement of Revenue (Report No. 4) provides agencies with a method of reconciling the total revenue on the agency records with the total revenue on the SCO records as of June 30. This statement should be prepared on Form 575, or an automated version in the same format, and must include the following:

- A listing of the revenue accounts and balances per the agency's records. Only current year revenue accounts (e.g., 0161400 Miscellaneous Revenue) should be listed.
- The total revenue amount per the agency's records. This total should agree with the amount recorded in General Ledger Account No. 8000.
- A reconciliation of the total revenue per the agency's records with the total revenue per the SCO records as of June 30. Revenue accruals reported on the Report of Accruals to Controller's Accounts (Report No. 1) and/or adjustments reported on the Adjustments to Controller's Accounts (Report No. 3) will be reconciling factors.

On the Report No. 4, the total revenue per the SCO records must agree with the total revenue per the agency's records.

The revenues per the agency's records should agree with the revenues reported to the DOF on schedule 10R for inclusion in the Governor's Budget.

During the processing of Report Nos. 1 or 3, the SCO will refer to Report No. 4 to obtain additional information that may help resolve any discrepancies.



GOVERNMENTAL ACCOUNTING ADVISORY BOARD (1234)  
YEAR END STATEMENT OF REVENUE  
AS OF 06/30/05  
REPORT #4

\*\*\*\*\* PAGE 1  
ENY: 2004 FFY: 2004  
FUND: 0001 GENERAL FUND  
\*\*\*\*\*

SOURCE	DESCRIPTION	ESTIMATED REVENUES	ACTUAL REVENUES	BALANCE
161400	MISCELLANEOUS REVENUE	0.00	30,192.12	30,192.12
*TOTAL FUND	0001	0.00	30,192.12	30,192.12

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE, JUNE 30, 2004

TOTAL REVENUE PER STATE CONTROLLERS OFFICE ACCOUNTS		\$ 25,867.62
RECONCILING FACTORS:		
ACCRUALS PER REPORT OF ACCRUALS	\$ 4,324.50	
ADJUSTMENTS TO CONTROLLERS ACCOUNTS	0.00	\$ 4,324.50
TOTAL REVENUE PER STATEMENT OF REVENUE		30,192.12

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS DAY OF , 2005 AT SACRAMENTO , CALIFORNIA.

\_\_\_\_\_  
SIGNATURE OF OFFICER  
"REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS  
PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS"

BUD G. TARY  
ACCOUNTING ADMINISTRATOR

## **Final Reconciliation of Controller's Accounts with Final Budget Report (Report No. 5)**

### **Purpose**

The Final Reconciliation of Controller's Accounts with Final Budget Report (Report No. 5) provides agencies with a method of reconciling the agency's appropriation balances with the SCO balances as of June 30. Reconciling factors will include the following:

- Expenditure accruals as reported on the Report of Accruals to Controller's Accounts (Report No. 1).
- Adjustments as reported on the Adjustments to Controller's Accounts (report No. 3).
- Pending budget revisions, allocation orders, and/or executive orders.

After these amounts have been posted by the SCO, the appropriation balances per the SCO records should agree with the appropriation balances per the agency's records. A footnote is required to explain any differences between the agency and SCO records.

The expenditures per the agency's records should agree with the expenditures reported to the DOF on Schedule 10 for inclusion in the Governor's Budget.

Agencies will be provided with a computer-generated form for each appropriation that exists on the SCO records as of June 30. Agencies may create their own Report No. 5 (Form 573) for appropriations that were effective prior to July 1, but were not set up on the SCO records by June 30. The form must be in the same format as the SCO's computer generated forms.

During the processing of Report Nos. 1 and 3, the SCO will refer to Report No. 5 to resolve any discrepancies.

## Final Reconciliation of Controller's Accounts with Final Budget Report (Report No. 5) (cont.)

### General Instructions

- Prepare a separate report for each appropriation.
- Enter all amounts in dollars and cents. Do **not** use dollar signs (\$).

### Specific Instructions

The instructions below are followed by an illustration of a completed Report No. 5. Each numbered item in the following instructions references a corresponding numbered field in the illustration.

#### Form 573

- |          |  |   |
|----------|--|---|
| <b>1</b> | <b>Fund, FY, and Item:</b>                                     | A separate Report No. 5 should be used for each appropriation maintained by the SCO.  |
| <b>2</b> | <b>June 30 Account Balance per State Controller's Records:</b> | The total expenditure amount and the appropriation balance per SCO records as of June 30 are preprinted on this line. Do not alter these amounts.   |
| <b>3</b> | <b>Reverse Prior Year Adjustment to Controller's Account:</b>  | The reversal of the adjustments reported on the previous year's Adjustments to Controller's Accounts (Report No. 3) is preprinted in the expenditure column. Do not alter this amount. If the agency does not agree with the preprinted amount, provide a footnote to indicate the amount per the agency's records.     |
| <b>4</b> | <b>Reverse Prior Year Expenditures/Reimbursements Accrued:</b> | The reversal of the accruals reported on the previous year's Report of Accruals to Controller's Accounts (Report No. 1) is preprinted in the expenditure column. Do not alter this amount. If the agency does not agree with the preprinted amount, provide a footnote to indicate the amount per the agency's records. |
| <b>5</b> | <b>Reverse Prior Year Corrections Made by SCO:</b>             | The reversal of the corrections made by the SCO to the previous year's Report No. 1 and/or Report No. 3 is preprinted in the expenditure column. Do not alter this amount. If the agency does not agree with the preprinted amount, provide a footnote to indicate the amount per the agency's records.                 |

## Final Reconciliation of Controller's Accounts with Final Budget Report (Report No. 5) (cont.)

- |           |   |   |
|-----------|---|---|
| <b>6</b>  | <b>Apply Current Year Adjustments to Controller's Accounts:</b>           | Enter the total current year adjustments to the appropriation as reported on the Adjustments to Controller's Accounts (Report No. 3), Form 576B. Enter the amount in both the expenditure and appropriation balance columns.  |
| <b>7</b>  | <b>Apply Accruals per Report of Accruals to Controller's Accounts:</b>    | Enter the current year accruals for each category or program as reported on the Report of Accruals to Controller's Account (Report No. 1), Form 571C and 571D. Enter these amounts in both the expenditure and appropriation balance columns, with the exception of the Revolving Fund Advance accrual, which must be reported in the appropriation balance column only.  |
| <b>8</b>  | <b>Pending Budget Revisions, Allocation Orders, Executive Orders:</b>     | <p>Enter an increase or decrease to the appropriation balance in the appropriation balance column for the following:</p> <ul style="list-style-type: none"><li>• Executive orders dated June 30 or earlier that were issued by the DOF but not recorded by the SCO as of June 30 (per section 7957 of the State Administrative Manual). Verbal confirmation by a DOF budget analyst will be accepted for executive orders approved but not yet issued by the DOF as of June 30.</li><li>• Budget Revisions that were approved by the DOF by June 30 but not recorded by the SCO. Verbal confirmation by a DOF budget analyst will be accepted for budget revisions approved but not yet issued by the DOF as of June 30.</li><li>• Allocation orders not recorded by the SCO as of June 30.</li></ul> |
| <b>9</b>  | <b>Advances to Other Funds and Prepayments to Service Revolving Fund:</b> | The balance on the SCO records for Categories 95, 98, and/or 99 are preprinted in the appropriation balance column. Do not alter this amount.   |
| <b>10</b> | <b>Total:</b>   | Enter the net total for each column. The total of the appropriation balance column must be zero or have a credit balance.   |

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS  
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573

REPORT NO : 5  
JUNE 30 2005

AGENCY : 1234 GOV ACCT ADVISORY BOARD

FUND : 0001 GENERAL FUND

FY : 2004 ITEM : 001

1

CHAPTER NO.

ITEM NO.

\*\*\*\*\* SCO USE ONLY \*\*\*\*\*

		EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	2	221,553.96	-5,446.04
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	3		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	4		
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE	5		
*****			
APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	6	-949.84	-949.84
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS	7		
SCO ACCOUNT CODE			

- - - - -

10	A - CONTINUING PROGRAM COSTS	70,851.65	70,851.65
97 20	UNALLOCATED REDUCTION		
90	B - REIMBURSEMENTS	-54,914.65	-54,914.65
91	UNSCHEDULED REIMBURSEMENTS		
98	PREPAYMENT TO SERVICE REVOLVING FUND - OTHER SERVICES		-10,000.00
99			
	PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS	8	
	TOTAL	10	236,541.12
			-458.88

9

## **Pre-Closing and Post-Closing Trial Balance (Report Nos. 7 and 8)**

### **Purpose**

The Pre-Closing Trial Balance (Report No. 7) provides the agency's June 30 general ledger account balances for assets, liabilities, fund equity, receipts, and disbursements before the nominal accounts have been closed. The Post-Closing Trial Balance (Report No. 8) provides the agency's June 30 general ledger account balances for assets, liabilities, and fund equity accounts remaining after nominal accounts have been closed. The balances in both statements reflect the accruals as reported on the Report of Accruals to Controller's Accounts (Report No. 1) and/or the adjustments as reported on the Adjustments to Controller's Accounts (Report No. 3). During the processing of Report Nos. 1 or 3, the SCO will refer to Report Nos. 7 and 8 to obtain additional information that may help to resolve any discrepancies. These statements should be prepared on Form 570 or an automated version in the same format.

The Fund Balance of a fund is the excess of the assets over its liabilities. Normally, the ending fund balance should be a positive amount. Funds reporting a negative fund balance must provide a footnote on the Post-Closing Trial (Report No. 8) explaining the negative fund balance.

CSTARG02 4220 (DEST: A1 SHL1) PY \*\*0(ORG)\*\*\*\*\*\* 1(FUND)\* FND(ALL)\*\*\*\*\*\* RUN DATE: 07/24/03 TIME: 06.30.00 \*CALSTARS  
PRIOR FISCAL YEAR: 2004

GOVERNMENTAL ACCOUNTING ADVISORY BOARD (1234)  
PRE-CLOSING TRIAL BALANCE  
AS OF 06/30/05

(REPORT 7)

\*\*\*\*\* PAGE 1

FUND: 0001 GENERAL FUND

\*\*\*\*\*

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS	ACCOUNT NUMBER
1110	GENERAL CASH	4,324.50	0.00	1110
1312	ACCOUNT RECEIVABLE - REIMBURSEMENTS	22,981.50	0.00	1312
1315	ACCOUNTS RECEIVABLE DISHONORED CHECKS	75.00	0.00	1315
1319	ACCOUNTS RECEIVABLE OTHER	72.22	0.00	1319
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	31,933.15	0.00	1400
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	147.22	1600
1710	EXPENSE ADVANCES	1,046.22	0.00	1710
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	10,000.00	0.00	1730
3010	ACCOUNTS PAYABLE	0.00	44,439.94	3010
3020	CLAIMS FILED	0.00	16,041.33	3020
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	15,089.34	3110
3400	ADVANCE COLLECTIONS	0.00	23,990.82	3400
5570	FUND BALANCE--CLEARING ACCOUNT	0.00	164,566.07	5570
8000	REVENUE/OPERATING REVENUE	0.00	30,192.12	8000
8100	REIMBURSEMENTS	0.00	134,247.07	8100
9000	APPRO EXPEND/OPERATING EXPEND & EXPENSES	358,281.32	0.00	9000
*TOTAL FUND 0001		428,713.91	428,713.91	

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS DAY OF , 2005 AT SACRAMENTO , CALIFORNIA.

\_\_\_\_\_  
SIGNATURE OF OFFICER

BUD G. TARY  
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR  
TITLE OF OFFICER

GOVERNMENTAL ACCOUNTING ADVISORY BOARD (1234)  
POST-CLOSING TRIAL BALANCE  
AS OF 06/30/05

(REPORT 8)

\*\*\*\*\* PAGE 1

FUND: 0001 GENERAL FUND

\*\*\*\*\*

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS	ACCOUNT NUMBER	SUBSID FILE GL ACCOUNT
1110	GENERAL CASH	4,324.50	0.00	1110	
1312	ACCOUNT RECEIVABLE - REIMBURSEMENTS	22,981.50	0.00	1312	
1315	ACCOUNTS RECEIVABLE DISHONORED CHECKS	75.00	0.00	1315	
1319	ACCOUNTS RECEIVABLE OTHER	72.22	0.00	1319	
1410	DUE FROM OTHER FUNDS OR APPROPRIATIONS	31,933.15	0.00	1410	1400
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	147.22	1600	1600
1710	EXPENSE ADVANCES	1,046.22	0.00	1710	
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	10,000.00	0.00	1730	
3010	ACCOUNTS PAYABLE	0.00	44,439.94	3010	
3020	CLAIMS FILED	0.00	16,041.33	3020	
3114	DUE TO OTHER FUNDS	0.00	11,564.72	3114	3110
3115	DUE TO OTHER APPROPRIATIONS WITHING THE SAME FUND	0.00	3,524.62	3115	3110
3400	ADVANCE COLLECTIONS	0.00	23,990.82	3400	
5570	FUND BALANCE--CLEARING ACCOUNT	29,276.06	0.00	5570	
*TOTAL FUND	0001	99,708.65	99,708.65		

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS DAY OF , 2005 AT SACRAMENTO , CALIFORNIA.

-----  
SIGNATURE OF OFFICER

JANE SMITH  
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR  
TITLE OF OFFICER



## **Reconciliation of Agency Accounts with Transactions per State Controller (Report No. 15)**

### **Purpose**

The Reconciliation of Agency Accounts with Transactions per State Controller (Report No. 15) provides agencies with a method of ensuring the accuracy and completeness of their revenue and expenditure accounts. The detailed revenue and expenditure accounts are summarized to the appropriate general ledger accounts that are reconciled with transactions per the State Controller.

During the processing of the Report of Accruals to Controller's Accounts (Report No. 1) and/or the Adjustments to Controller's Accounts (Report No. 3), the SCO will refer to Report No. 15 to obtain additional information that may help to resolve any discrepancies.

## Reconciliation of Agency Accounts with Transactions per State Controller (Report No. 15) (cont.)

### General Instructions

- Prepare a separate report for each fund.
- Enter all amounts in dollars and cents.

### Specific Instructions

The instructions below are followed by an illustration of a completed Report No. 15. Each numbered item in the following instructions references a corresponding numbered field in the illustration.

#### Report No. 15

- |          |  |   |
|----------|--|---|
| <b>1</b> | <b>Account:</b>  | Enter the revenue and expenditure accounts from the monthly reconciliation report.  |
| <b>2</b> | <b>Transactions per<br/>Controller (column A):</b>                                     | Enter the balances per the SCO records as of June 30.   |
| <b>3</b> | <b>Reverse Prior Year<br/>Adjustment to<br/>Controller's Account<br/>(column B):</b>   | Enter the reversal of the adjustments reported on the previous year's Adjustments to Controller's Accounts (Report No. 3), Form 576B.   |
| <b>4</b> | <b>Reverse Prior Year<br/>Accruals (column C):</b>                                     | Enter the reversal of the accruals reported on the previous year's Report of Accruals to Controller's Accounts (Report No. 1), Forms 571C and 571D.   |
| <b>5</b> | <b>Reverse Prior Year<br/>Corrections Made by<br/>SCO (column D):</b>                  | Enter the reversal of any prior year corrections made by the SCO to the Report of Accruals to Controller's Accounts (Report No. 1) and/or to the Adjustments to Controller's Accounts (Report No. 3). |
| <b>6</b> | <b>Apply Current Year<br/>Adjustments to<br/>Controller's Accounts<br/>(column E):</b> | Enter the current year adjustments for each revenue or appropriation account as reported on the Adjustments to Controller's Accounts (Report No. 3), Form 576B.                                       |

## Reconciliation of Agency Accounts with Transactions per State Controller (Report No. 15) (cont.)

- |           |   |  |
|-----------|---|--|
| <b>7</b>  | <b>Apply Current Year Accruals (column F):</b>          | Enter the current year accruals for each revenue or expenditure account as reported on the Report of Accruals to Controller's Account (Report No. 1), Forms 571C and 571D.           |
| <b>8</b>  | <b>Total (column G):</b>                                | Enter the total of columns A through F.  |
| <b>9</b>  | <b>Appropriation Expenditures (column H):</b>           | Enter the amount from the total in column G that applies to General Ledger Account No. 9000. This amount must agree with the amount on the Pre-Closing Trial Balance (Report No. 7). |
| <b>10</b> | <b>Reimbursements (column I):</b>                       | Enter the amount from the total in column G that applies to General Ledger Account No. 8100. This amount must agree with the amount on the Pre-Closing Trial Balance (Report No. 7). |
| <b>11</b> | <b>Prior Year Appropriation Adjustments (column J):</b> | Enter the amount from the total in column G that applies to General Ledger Account No. 9893. This amount must agree with the amount on the Pre-Closing Trial Balance (Report No. 7). |
| <b>12</b> | <b>Revenue (column K):</b>                              | Enter the amount from the total in column G that applies to General Ledger Account No. 8000. This amount must agree with the amount on the Pre-Closing Trial Balance (Report No. 7). |
| <b>13</b> | <b>Prior Year Income Adjustments (column L):</b>        | Enter the amount from the total in column G that applies to General Ledger Account No. 9892. This amount must agree with the amount on the Pre-Closing Trial Balance (Report No. 7). |
| <b>14</b> | <b>Refunds to Reverted Appropriations (column M):</b>   | Enter the amount from the total in column G that applies to General Ledger Account No. 9891. This amount must agree with the amount on the Pre-Closing Trial Balance (Report No. 7). |

## Reconciliation of Agency Accounts with Transactions per State Controller (Report No. 15) (cont.)

- |  |  |
|--|--|
| <b>15    Operating Transfers Out<br/>      (column N):</b> | Enter the amount from the total in column G that applies to General Ledger Account No. 9812. This amount must agree with the amount on the Pre-Closing Trial Balance (Report No. 7).             |
| <b>16    Other Accounts<br/>      (column O):</b>          | Enter the amount from the total in column G that applies to other general ledger accounts, as necessary. This amount must agree with the amount on the Pre-Closing Trial Balance (Report No. 7). |

**Reconciliation of Agency Accounts with Transactions per State Controller  
Report No. 15**

Agency: Governmental Accounting Advisory Board (1234)  
Fund: General Fund (0001)  
June 30, 2005

	Transactions Per Controller	Reverse Prior Year		Apply Current Year		Appropriation Total	Reimbursements 8100	Revenue 8000	Appropriation Expenditures 9000
		Adjustments to Controller's Accounts	Accruals	Adjustments to Controller's Accounts	Accruals				
<b>Item 1234-001-0001</b>									
<b>State Operations, FY 04/05</b>									
<b>Chapter 208/04</b>									
A. Program 10	297,710.31			(949.84)	70,851.65	367,612.12			367,612.12
B. Reimbursements	(76,156.35)				(54,914.65)	(131,071.00)	(131,071.00)		
C. Prepayments	10,000.00				(10,000.00)	0.00			
<b>Item 1234-001-0001</b>									
<b>State Operations, FY 03/04</b>									
<b>Chapter 157/03</b>									
A. Program 10	39,607.06		(44,065.50)		3,672.74	(785.70)			(785.70)
B. Reimbursements	(20,816.61)		20,640.54			(176.07)	(176.07)		
C. Prepayments	(14,000.00)		14,000.00			0.00			
<b>Item 1234-001-0001</b>									
<b>State Operations, FY 02/03</b>									
<b>Chapter 379/02</b>									
A. Program 10	1,054.90		(9,600.00)			(8,545.10)			(8,545.10)
B. Reimbursements	(3,000.00)					(3,000.00)	(3,000.00)		
<b>Revenue FY 04/05</b>									
161400 Miscellaneous Revenue	(25,867.62)				(4,324.50)	(30,192.12)		(30,192.12)	
<b>Totals per Agency</b>	208,531.69	0.00	(19,024.96)	(949.84)	5,285.24	193,842.13	(134,247.07)	(30,192.12)	358,281.32

I certify (or declare) under penalty of perjury that the foregoing is true and correct and I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).  
Subscribed and executed this 20th day of July, 2005, at Sacramento, California.

Accounting Administrator

EXAMPLE OF REPORT NO. 15 FROM SAMPLE AGENCY  
TAILORED TO THEIR SPECIFIC ACCOUNTS

STATE AGENCY  
GENERAL FUND

RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER - REPORT 15  
FISCAL YEAR ENDED JUNE 30, 2005

	REVERSE PRIOR YEAR			APPLY CURRENT YEAR		TRANSACTIONS FOR AGENCY ACCOUNTS									
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	Transactions Per Controller	Adjustments to Controller's Accounts	Accruals	Corrections made by Controller's	Adjustments to Controller's Accounts	Accruals	Total of Columns (A) - (F)	Appropriation Expenditures (9000)	Reim- bursements (8100)	Prior Year Appropriation Adjustments (9893)	Revenue (8000)	Prior Year Income Adjustments (9892)	Refunds to Reverted Appropriations (9891)	Operating Transfers Out (9812)	Other Accounts ( )
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>
<b>Appropriation</b>															
<b>State Operations, F.Y.</b>															
<b>Chapter ____ / C.Y.</b>															
Personal Services															
Operating Expense and Equip															
Revolving Fund Advance															
Estimated Reimbursements															
Payable from Federal Trust															
Payable from Other Approp.															
Prepayment to Service															
Revolving Fund - Printing															
Prepayment to Service															
Revolving Fund - Other															
<b>Appropriation</b>															
<b>State Operations, F.Y.</b>															
<b>Chapter ____ / P.Y.</b>															
Personal Services															
Operating Expense and Equip															
Revolving Fund Advance															
Estimated Reimbursements															
Revenues, F.Y. (Current)															
Miscellaneous Revenue															
Revenues, F.Y. (Prior)															
Miscellaneous Revenue															
Refunds to Reverted Approp.															
<b>Totals</b>															

## Agency Generated Year-End Reports (Report Nos. 1, 2, 3, 5, and 15)

Agencies may use a personal computer to produce the Report of Accruals to Controller's Accounts (Report No. 1) and the Adjustments to Controller's Accounts (Report No. 3). Since these reports are used as computer input documents by the SCO, reports produced by an agency must be in the same format as the original forms provided by our office. In addition, Form 571C and 576B must include the same account numbers as those preprinted on the forms provided by our office. If an agency must report an accrual to an account that was not preprinted on the original Form 571C and/or 576B, the account must be entered on Form 571D.

Agencies may also use a personal computer to produce the Final Reconciliation of Controller's Accounts with Final Budget Report (Report No. 5, Form 573). A separate form for each appropriation item must be produced in the same format as the original forms provided by our office. In addition, these forms must include any amounts that were preprinted on the original forms. The preprinted amounts must not be altered on the automated forms produced by the agency. If an agency does not agree with a preprinted amount, a footnote should be provided to indicate the amount per the agency's records.

Any agency that would like to use a personal computer to produce Report Nos. 1, 3, and 5 must obtain prior approval from our office. Please send a written request and a sample of your automated report forms by **May 31, 2005**. If you prepare financial reports for more than one agency, you only need to submit one set of reports for review, but list in your cover letter the different agencies that the approval will be covering. After we have reviewed the samples, your agency will be notified as to whether the forms have been approved or require adjustments. You must provide identical account information as indicated on the pre-printed reports you received from the SCO.

Please contact Walter Parker at (916) 327-1715 to arrange for a review of your personally formatted reports.

## **Agency Generated Year-End Reports (Report Nos. 1, 2, 3, 5, and 15) (cont.)**

The Accrual Worksheet (Report No. 2) and the Reconciliation of Agency Accounts with Transactions per State Controller (Report No. 15) may also be produced on a personal computer. A customized version of the Report Nos. 2 and 15 may be submitted without prior approval by our office.

A current list of agencies that have forms approved follows:



## Agencies with Pre-approved Report Formats

Agency Number	Agency Name
0240	California Judicial Center Library
0260	Supreme Court
0270	Judicial Council
0310	First District Court of Appeal
0320	Second District Court of Appeal
0330	Third District Court of Appeal
0340	Fourth District Court of Appeal
0350	Fifth District Court of Appeal
0360	Sixth District Court of Appeal
0450	State Trial Court Funding
0505	Department of Information Technology
0510	Secretary for State and Consumer Services
0520	Secretary for Business, Transportation and Housing
0540	Secretary for Resources
0550	Secretary for Youth and Adult Correctional Agency
0552	Office of the Inspector General
0553	Office of the Inspector General for Veterans Affairs
0820	Department of Justice
0840	State Controller's Office
0845	Department of Insurance
0860	State Board of Equalization
0890	Secretary of State's Office
0950	State Treasurer's Office
0972	Sacramento City Financing Authority
0973	Riverside County Public Financing Authority
0975	Los Angeles State Building Authority
0976	Capitol Area Development Authority
0978	San Francisco State Building Authority
0979	Oakland Joint Powers Authority
1105	California African-American Museum
1111	Department of Consumer Affairs
1700	Department of Fair Employment and Housing

## Agencies with Pre-approved Report Formats (cont.)

<b>Agency Number</b>	<b>Agency Name</b>
1705	Fair Employment and Housing Commission
1710	Office of the State Fire Marshal
1730	Franchise Tax Board
1760, 1800	Department of General Services
1820	Office of Public School Construction
1900	Public Employees' Retirement System
2180	Department of Corporations
2240	Department of Housing and Community Development
2310	Office of Real Estate Appraisers
2400	Department of Managed Health Care
2600	California Transportation Commission
2640	Special Transportation Program
2660	Department of Transportation
2665	High Speed Rail Authority
2740	Department of Motor Vehicles
3110	Special Resources Programs
3480	Department of Conservation
3125	California Tahoe Conservancy
3540	Department of Forestry and Fire Protection
3600	Department of Fish and Game
3720	California Coastal Commission
3760	State Coastal Conservancy
3790	Department of Parks and Recreation
3810	Santa Monica Mountains Conservancy
3820	San Francisco Bay Conservation and Development Commission
3860	Department of Water Resources
3930	Department of Pesticide Regulation
3940	State Water Resources Control Board
3960	Department of Toxic Substances Control
3980	Office of Environmental Health Hazard Assessment
4100	State Council on Developmental Disabilities
4110	Area Boards on Developmental Disabilities

## Agencies with Pre-approved Report Formats (cont.)

<b>Agency Number</b>	<b>Agency Name</b>
4120	Emergency Medical Service Authority
4140	Office of Statewide Health Planning and Development
4170	Department of Aging
4180	California Commission on Aging
4200	Department of Alcohol and Drug Programs
4260	Department of Health Services
4270	California Medical Assistance Commission
4310	Department of Developmental Services - Headquarters
4330	Agnews State Hospital
4340	Camarillo State Hospital
4350	Fairview State Hospital
4370	Frank D. Lanterman State Hospital
4390	Porterville State Hospital
4400	Sonoma State Hospital
4450	Department of Mental Health - Headquarters
4470	Atascadero State Hospital
4490	Metropolitan State Hospital
4500	Napa State Hospital
4510	Patton State Hospital
4530	Vacaville Psychiatric Services
4550	Salinas Valley Psychiatric Program
5160	Department of Rehabilitation
5170	State Independent Living Council
5175	California Department of Child Support Services
5180	Department of Social Services
5240	Department of Corrections - Unallocated
5250, 5280	Department of Corrections - Headquarters
5260	Parole and Community Services Division
5281	Corrections - Corcoran Region
5282	Corrections - El Centro Region
5283	Corrections - Bakersfield Region
5284	Corrections - Sacramento Region

**Agencies with Pre-approved Report Formats (cont.)**

<b>Agency Number</b>	<b>Agency Name</b>
5285	Corrections - North Coast Region
5286	Corrections - Central Coast Region
5287	Corrections - Southern California Region
5288	Corrections - Central Valley Region
5290	California Correctional Center
5291	Valley State Prison for Women
5292	California State Prison - Monterey County, Soledad II
5295	High Desert State Prison
5300	California Correctional Institution
5310	California Institution for Men
5320	California Institution for Women
5330	California Medical Facility
5335	California State Prison - Solano County
5340	California Men's Colony
5341	Pleasant Valley State Prison
5342	Centinela State Prison
5344	California State Prison - Sacramento County
5349	California Substance Abuse Treatment Facility and State Prison
5350	California Rehabilitation Center
5351	Mule Creek State Prison, Ione
5352	Avenal State Prison
5353	California State Prison, Los Angeles County
5354	Chuckawalla Valley State Prison, Riverside County
5355	Ironwood State Prison
5356	California State Prison, San Bernardino County
5357	R.J. Donovan Correctional Facility at Rock Mountain
5358	California State Prison, Corcoran
5359	Pelican Bay State Prison
5360	Correctional Training Facility
5361	Central California Women's Facility
5362	Calipatria State Prison
5363	Wasco State Prison Reception Center

**Agencies with Pre-approved Report Formats (cont.)**

<b>Agency Number</b>	<b>Agency Name</b>
5364	North Kern State Prison
5370	Deuel Vocational Institution
5380	Folsom State Prison
5384	Northern California Women's Facility
5388	Richard A. McGee Correctional Training Facility
5390	California State Prison, San Quentin
5395	High Desert State Prison
5400	Sierra Conservation Center
5430	Board of Corrections
5440	Board of Prison Terms
5450	Youthful Offender Parole Board
5470	Department of Youth Authority - Headquarters
5471	Northern Schools
5472	Northern Camps
5520	El Paso De Robles Youth Correctional Facility
5580	Preston Youth Correctional Facility
6100	Department of Education
6115	Commission for Establishment of Academic Content and Performance Standards
6120	State Library
6320	California State Council on Vocational Education
6360	Commission on Teacher Credentialing
6420	California Postsecondary Education Commission
6870	California Community Colleges
7350	Department of Industrial Relations
8140	State Public Defender
8380	Department of Personnel Administration
8385	California Citizen Compensation Commission
8500	Board of Chiropractic Examiners
8510	Osteopathic Medical Board of California
8550	California Horse Racing Board
8570	Department of Food and Agriculture

**Agencies with Pre-approved Report Formats (cont.)**

<b>Agency Number</b>	<b>Agency Name</b>
8620	Fair Political Practices Commission
8660	Public Utilities Commission
8700	California Victim Compensation and Government Claims Board
8780	Milton Marks Commission on California State Government Organization and Economy
8820	Commission on the Status of Women
8830	California Law Revision Commission
8850	Public Works Board
8860	Department of Finance
8885	Commission on State Mandates
8910	Office of Administrative Law
8960	Veterans' Home of California - Yountville
8965	Veterans' Home of California - Barstow

# **Nongovernmental Cost Funds**

## Pre-Closing Trial Balance (Report Nos. 7)

### Purpose

The Pre-Closing Trial Balance (Report No. 7) provides the agency's June 30 general ledger account balances for assets, liabilities, fund equity, receipts, and disbursements before nominal accounts have been closed. The June 30 balances reported for each account should include the June 30 cash balance, any current year accruals, and prior year accrual reversals.

Since this report is used as a computer input document by the SCO, it is important for the agency to carefully follow the instructions for this report. Properly completed reports will enable the SCO to accept entries without any further adjustments.

Note: Do not submit a Report of Accruals to Controller's Accounts (Report No. 1) for nongovernmental cost funds.

If revisions are necessary after the initial Pre-Closing Trial Balance (Report No. 7) is submitted, follow the instructions on pages 56 – 59 for Form 571E. Include on Form 571E only the difference between the original Pre-Closing Trial Balance (Report No. 7) account balances and the revised account balances. Debits and Credits must equal. Form 571F is not needed because detail accounts are not used for reporting nongovernmental revenues, expenditures, and transfers. A revised Pre-Closing Trial Balance (Report No. 7) is not required.

For all agencies, a new footnote disclosure is required for any interest or loan repayments due within the year. These repayments should be footnoted on the Pre-Closing Trial Balance (Report No. 7). The footnote is necessary to fully disclose the fund's liabilities. The footnote should include the terms of the loan (e.g., date of issuance, repayment terms, and interest rate), current loan balance and interest earned or owed. Example: issue date - 7/14/XXXX, 5 year loan, due date - 6/30/XX, interest rate of 6%, amount of loan balance being repaid - \$50,000.00, interest owed/earned - \$ 5,000.00.



## Pre-Closing Trial Balance (Report Nos. 7) (cont.)

### General Instructions

- Submit an original only.
- Prepare a separate report for each fund.
- Enter all amounts in dollars and cents. Do **not** use dollar signs (\$).
- Leave amount column blank for accounts with zero activity.
- Total debits must equal total credits.

### Specific Instructions

The instructions below are followed by an illustration of a completed Report No. 7. Each numbered item in the following instructions references a corresponding numbered field in the illustration.

- 1 Agency:** Enter agency name and number.
- 2 Fund:** Enter fund name and corresponding fund number.
- 3 Account No.:**
  - Use the lowest level general ledger account numbers listed in the Uniform Codes Manual.
  - For non-CALSTARS agencies - to identify the other fund involved in an interfund transaction, enter the four-digit fund code and, if applicable, a three-digit subfund code immediately following the general ledger account numbers listed below.
 

1410.XXXX Due from Other Funds  
1730.XXXX Prepayments to Other Funds or  
Appropriations  
3114.XXXX Due to Other Funds  
5330.XXXX Reserve for Prepaid Items
  - For non-governmental funds, other than General Obligation Bond Funds, encumbrances should be posted to the appropriate liability accounts 3010, 3114, 3115, 3220, and 3290. For CALSTARS agencies, refer to the encumbrance reclassification process in the CALSTARS Procedure Manual, Volume 7, Chapter III, page 11.

## Pre-Closing Trial Balance (Report Nos. 7) (cont.)

### 3 Account No. (cont.):

- All accrued reimbursements that will fund the accrued encumbrances should remain in their respective asset accounts (1312, 1410, 1510, and 1590) not reclassified to General Ledger Account No. 1312, Accounts Receivable – Reimbursements.
- For agencies not on CALSTARS, enter a four-digit general ledger accounts receivable code immediately following the general ledger account numbers listed below to identify the related receivable. The code must be preceded by a “0.”

1390.0XXXX Allowance for Uncollectible Accounts  
1600.0XXXX Provision for Deferred Receivables

The amount reported for each general ledger account must not exceed the amount accrued for the related receivable.

- For CALSTARS agencies, submit the Subsidiaries on File Report (cstarG02), which will provide the SCO with the required subsidiary numbers.
- For CALSTARS agencies, submit the Trial Balance of General Ledger Accounts (cstarG01) for all shared nongovernmental cost funds, which will provide the SCO with the ending balance of the Cash In State Treasury (General Ledger Account No. 1140) for shared funds.
- For all agencies, all Due from Other Funds (1410.XXXX) must equal the related Due to Other Funds (3114.XXXX). Agencies need to coordinate related amounts reported to ensure they equal.

### 4 Account Title:

Complete the account title that corresponds with the respective account number.

### 5 Debit or Credit:

Post the agency's balance for each general ledger account in the proper column.

AGENCY: GOVERNMENTAL ACCOUNTING ADVISORY BOARD (1234)

1

FUND: SERVICE REVOLVING FUND (0666001)

2

PRE-CLOSING TRIAL BALANCE (REPORT NO.7)

AS OF JUNE 30, 2005

ACCOUNT	ACCOUNT TITLE	DEBIT	CREDIT
1110	GENERAL CASH	3,757,211.68	
1130	REVOLVING FUND CASH	1,362,356.85	
1140	CASH IN STATE TREASURY	91,332.87	
1190	CASH ON HAND	125,801.16	
1312	ACCOUNT RECEIVABLE – REIMBURS.	1,176,932.42	
1315	ACCOUNT RECEIVABLE – D.C.	3,608.20	
1319	ACCOUNT RECEIVABLE – OTHER	8,477.14	
1390.01312	ALLOW FOR UNCOLLECTIBLE ACCTS		926,526.46
1410.0001	DUE FROM GENERAL FUND	65,021,144.17	
1410.0002	DUE FROM PROPERTY ACQ LAW	431,015.00	
1410.0003	DUE FROM MOTOR VEHICLE PARK	271,284.00	
1410.0006	DUE FROM ACCESS FOR HANDICAP	171,900.00	
1410.0026	DUE FROM MOTOR VEHICLE INSUR	2,390,308.00	
1410.0344	DUE FROM SSBLPF	834,690.00	
1410.0465	DUE FROM ENERGY RESOURCES	145,283.00	
1410.0602	DUE FROM ARCHITECTURE REV FD	1,799,183.00	
1410.0768	DUE FROM EARTHQUAKE	100,650.00	
1410.0961	DUE FROM SCHOOL DEFERRED MAIN	10,493.00	
1420	DUE FR OTHER APPROP W/IN FUND	12,213,023.00	
1510	DUE FROM OTHER GOVERNMENTS	1,185,784.00	
1600.01315	PROV FOR DEFERRED REC-DISH CK		3,608.20
1600.01319	PROV FOR DEFERRED REC-P/R A/R		8,477.14
1710	EXPENSE ADVANCE	85,809.98	
1720	OTHER PREPAID EXPENSES	383,197.22	
1730.0602	ADVANCES TO ARF	6,059,548.83	
1900	INVENTORY	15,413,905.11	
2341	EQUIPMENT	127,508,242.53	
2349	ACCUM DEPRECIATION EQUIPMENT		70,633,026.84
2410	INTANGIBLE ASSETS	2,229,107.29	
2490	ACCUMULATED AMORTIZATION		1,626,346.14
3010	ACCTS PAYABLE ACCRUALS		16,190,423.17
3020	CLAIMS FILED		3,480,511.97
3114.0001	DUE TO OTHER FUNDS-GEN FUND		3,020,410.85
3115	DUE TO OTHER APPROPR-W/IN FUND		7,213,023.00
3120	PREPAYMENT		70,833,000.00
3210	DUE TO OTHER GOVERNMENTS		10,531.00
3510	DEPOSITS		1,795,691.70
3730	UNCLEARED COLLECTIONS		66,276.05
4210	INSTALLMENT CONTRACT PAYABLE		17,367,054.99
5330.0602	RESERVE FOR PREP ITEMS-ARF		6,059,548.83
5540	RETAINED EARNINGS		59,084,279.01
8000	REVENUE		390,150,138.88
8110	INTRA-STATE REIMBURSEMENTS		53,463,651.00
9000	APPROPRIATION EXPENDITURES	438,870,713.05	
9030	CAPITAL OUTLAY	1,737,000.00	
9898	PRIOR YEAR ADJUSMENTS	18,544,523.73	
TOTAL		701,932,525.23	701,932,525.23

## **Post-Closing Trial Balance (Report No. 8)**

### **Purpose**

The Post-Closing Trial Balance (Report No. 8) provides the agency's June 30 general ledger account balances for assets, liabilities, and fund equity accounts after the nominal accounts have been closed. During the processing of Report No. 7, the SCO will refer to the supporting documentation provided by Report No. 8 to help resolve any discrepancies.

The Fund Balance of a fund is the excess of the assets over its liabilities. Normally, the ending fund balance should be a positive amount. Funds reporting a negative fund balance must provide a footnote on the Post-Closing Trial (Report No. 8) explaining the negative fund balance.

AGENCY: GOVERNMENTAL ACCOUNTING ADVISORY BOARD (1234)

FUND: SERVICE REVOLVING FUND (0666001)

POST-CLOSING TRIAL BALANCE (REPORT NO. 8)

AS OF JUNE 30, 2005

ACCOUNT	ACCOUNT TITLE	DEBIT	CREDIT
1110	GENERAL CASH	3,757,211.68	
1130	REVOLVING FUND CASH	1,362,356.85	
1140	CASH IN STATE TREASURY	91,332.87	
1190	CASH ON HAND	125,801.16	
1312	ACCOUNT RECEIVABLE – REIMBURS.	1,176,932.42	
1315	ACCOUNT RECEIVABLE – D.C	3,608.20	
1319	ACCOUNT RECEIVABLE – OTHER	8,477.14	
1390.01312	ALLOW FOR UNCOLLECTIBLE ACCTS		926,526.46
1410.0001	DUE FROM GENERAL FUND	65,021,144.17	
1410.0002	DUE FROM PROPERTY ACQ LAW	431,015.00	
1410.0003	DUE FROM MOTOR VEHICLE PARK	271,284.00	
1410.0006	DUE FROM ACCESS FOR HANDICAP	171,900.00	
1410.0026	DUE FROM MOTOR VEHICLE INSUR	2,390,308.00	
1410.0344	DUE FROM SSBLPF	834,690.00	
1410.0465	DUE FROM ENERGY RESOURCES	145,283.00	
1410.0602	DUE FROM ARCHITECTURE REV FD	1,799,183.00	
1410.0768	DUE FROM EARTHQUAKE	100,650.00	
1410.0961	DUE FROM SCHOOL DEFERRED MAIN	10,493.00	
1420	DUE FR OTHER APPROP W/IN FUND	12,213,023.00	
1510	DUE FROM OTHER GOVERNMENTS	1,185,784.00	
1600.01315	PROV FOR DEFERRED REC-DISH CK		3,608.20
1600.01319	PROV FOR DEFERRED REC-P/R A/R		8,477.14
1710	EXPENSE ADVANCE	85,809.98	
1720	OTHER PREPAID EXPENSES	383,197.22	
1730.0602	ADVANCES TO ARF	6,059,548.83	
1900	INVENTORY	15,413,905.11	
2341	EQUIPMENT	127,508,242.53	
2349	ACCUM DEPRECIATION EQUIPMENT		70,633,026.84
2410	INTANGIBLE ASSETS	2,229,107.29	
2490	ACCUMULATED AMORTIZATION		1,626,346.14
3010	ACCTS PAYABLE ACCRUALS		16,190,423.17
3020	CLAIMS FILED		3,480,511.97
3114.0001	DUE TO OTHER FUNDS-GEN FUND		3,020,410.85
3115	DUE TO OTHER APPROPR-W/IN FUND		7,213,023.00
3120	PREPAYMENT		70,833,000.00
3210	DUE TO OTHER GOVERNMENTS		10,531.00
3510	DEPOSITS		1,795,691.70
3730	UNCLEARED COLLECTIONS		66,276.05
4210	INSTALLMENT CONTRACT PAYABLE		17,367,054.99
5330.0602	RESERVE FOR PREP ITEMS-ARF		6,059,548.83
5540	RETAINED EARNINGS		43,545,832.11
TOTAL		242,780,288.45	242,780,288.45

## Adjustments to Controller's Accounts (Report No. 3)

### Purpose

Adjustments to Controller's Accounts (Report No. 3) is a computer input document containing the adjusting entries needed to bring the agency's balances into agreement with the SCO cash basis accounts as of June 30 for the following general ledger accounts:

<i>Account No.</i>	<i>Account Title</i>
1140	Cash in State Treasury
1210	Deposits in Surplus Money Investment Fund
1730.0666001	Prepayments to Service Revolving Fund, Purchasing
1730.0666002	Prepayments to Service Revolving Fund, Printing
2120	Advances to Other Funds

For the above listed general ledger accounts, the total of the amounts entered on this report combined with the amounts on Report No. 7 should agree with the SCO's official account balances as of June 30. Typically, the opposite side of the adjustments to any of these accounts is General Ledger Account No. 1410, Due From Other Funds or 3114, Due to Other Funds. **Do not** make adjusting entries for nominal accounts (receipts and disbursements), since the correct amount is already reflected on the Pre-Closing Trial Balance (Report No. 7).

Adjustments to Controller's Accounts (Report No. 3) consists of Form 576A, which contains preprinted commonly used asset and liability accounts. This report should be completed in the same manner as the Report No. 3 for governmental cost funds. An attachment explaining the reason for the adjustments must be included with this report. When processing the report, the explanation of the adjustments is reviewed to obtain additional information to help resolve discrepancies.

## **Adjustments to Controller's Accounts (Report No. 3) (cont.)**

### **Purpose (cont.)**

Since the Adjustments to Controller's Accounts (Report No. 3) is used as a computer input document by the SCO, it is important for the agency to carefully follow the instructions for this report. Properly completed reports will enable the SCO to accept entries without any further adjustments.

Two examples of the proper use of the Adjustments to Controller's Accounts (Report No. 3) for nongovernmental cost funds are given on the following page.

## Adjustments to Controller's Accounts (Report No. 3) (cont.)

The following are two examples of when the Adjustments to Controller's Accounts (Report No. 3) should be used for nongovernmental cost funds:

### Example 1:

The agency's Cash in State Treasury on its Pre-Closing Trial Balance (Report No. 7) as of June 30 is *more* than the SCO's Cash in State Treasury balance at June 30:

<u>Agency June 30 Balance</u>	<u>SCO June 30 Balance</u>
1140 Cash in State Treasury    \$5,000.00	1140 Cash in State Treasury    \$3,000.00

The following entry should be made on the Adjustments to Controller's Accounts (Report No. 3), to reflect the official Cash in State Treasury balance at June 30 per the SCO's records:

Dr.	1410.XXXX	\$2,000.00
Cr.	1140	\$2,000.00

The combination of the agency's Pre-Closing Trial Balance (Report No. 7) and the Adjustments to Controller's Accounts (Report No. 3) for Cash in State Treasury should equal the SCO's balance as of June 30, as shown below:

Agency Report No. 7		Agency Report No. 3		SCO June 30 Balance
\$5,000.00	+	(\$2,000.00)	=	\$3,000.00

### Example 2:

The agency's Cash in State Treasury on its Pre-Closing Trial Balance (Report No. 7) as of June 30 is *less* than the SCO's Cash in State Treasury balance at June 30:

<u>Agency June 30 Balance</u>	<u>SCO June 30 Balance</u>
1140 Cash in State Treasury    \$4,000.00	1140 Cash in State Treasury    \$7,000.00

The following entry should be made on the Adjustments to Controller's Accounts (Report No. 3), to reflect the official Cash in State Treasury balance at June 30 per the SCO's records:

Dr.	1140	\$3,000.00
Cr.	3114.XXXX	\$3,000.00

The combination of the agency's Pre-Closing Trial Balance (Report No. 7) and the Adjustments to Controller's Accounts (Report No. 3) for Cash in State Treasury should equal the SCO's balance as of June 30, as shown below:

Agency Report No. 7		Agency Report No. 3		SCO June 30 Balance
\$4,000.00	+	\$3,000.00	=	\$7,000.00



## Adjustments to Controller's Accounts (Report No. 3) (cont.)

### General Instructions

- Submit an original only.
- Prepare a separate report for each fund.
- Enter all amounts in dollars and cents. Do **not** use dollar signs (\$).
- Leave amount column blank for accounts with zero activity.
- Total debits must equal total credits.
- All adjusting entries must be accompanied by an attachment explaining the reason for the adjustment. Each entry on Report No. 3 must be identified by a number that references an explanation identified by the same number. This number should be placed in the "Account Title" column on form 576A.

### Specific Instructions

The instructions below are followed by an illustration of a completed Report No. 3. Each numbered item in the following instructions references a corresponding numbered field in the illustration.

#### Form 576A

- |          |                                |  |
|----------|--------------------------------|--|
| <b>1</b> | <b>Agency:</b>                 | Enter agency name and number.  |
| <b>2</b> | <b>Fund:</b>                   | Enter fund name and corresponding four-digit fund code.  |
| <b>3</b> | <b>Name of Contact Person:</b> | Enter the name of the person who should be contacted to answer questions concerning this report. |
| <b>4</b> | <b>Title:</b>                  | Enter the contact person's title.  |
| <b>5</b> | <b>Telephone Number:</b>       | Enter the contact person's telephone number.   |
| <b>6</b> | <b>Certification:</b>          | The agency officer responsible for fiscal administration may sign the certification.             |

## Adjustments to Controller's Accounts (Report No. 3) (cont.)

### 7 Account:

- General Ledger account numbers for commonly used accounts are preprinted on Form 576A. If the appropriate account number is not preprinted on this form, enter the proper four-digit account number on this form using the lowest level account numbers listed in the Uniform Codes Manual. Do not enter a subsidiary number unless it is required, as discussed below:
- For non-CALSTARS agencies - to identify the other fund involved in an interfund transaction, enter the four-digit fund code and, if applicable, a three-digit subfund code immediately following the general ledger account numbers listed below.

1410.XXXX Due from Other Funds

1730.XXXX Prepayments to Other Funds or  
Appropriations

3114.XXXX Due to Other Funds

5330.XXXX Reserve for Prepaid Items

- Do not enter subsidiary numbers for General Ledger Account Nos. 1420, Due from Other Appropriations, and 3115, Due to Other Appropriations, since the purpose of these accounts is to report transactions between appropriations within the same fund.
- Enter a four-digit general ledger accounts receivable code immediately following the general ledger account numbers listed below to identify the related receivable. The code must be preceded by a "0."

1390.0XXXX Allowance for Uncollectible Accounts

1600.0XXXX Provision for Deferred Receivables

### 8A Amount:

Post adjustments to the appropriate general ledger accounts. The amounts entered should only be adjustments needed to bring the agency's balances on the Pre-Closing Trial Balance (Report No. 7) into agreement with the SCO's cash basis balances as of June 30.

## **Adjustments to Controller's Accounts (Report No. 3) (cont.)**

- 8B D/C (Debit or Credit):** Enter a "D" when the amount in the "Amount" column is a debit and a "C" when the amount is a credit.
- 8C Net Debits/Credits:** Enter the net of the debits and credits in the "Amount" column and identify as a "D" or "C."

## June 30, 2005

Page 1 of 1

AUTHORIZED SIGNATURE \_\_\_\_\_

## **Analysis of Change in Fund Balance (Report No. 9)**

### **Purpose**

The Analysis of Change in Fund Balance (Report No. 9), also known as the Statement of Operations, provides the beginning fund balance for the fiscal year plus any additions (e.g., revenues), less any deductions (e.g., expenditures) to determine the fiscal year's ending fund balance.

On Report No. 9, the beginning fund balance must equal the ending fund balance from the previous year's Report No. 9. If an agency made entries that changed the previous year's ending fund balance reported to the SCO, the beginning fund balance on the Report No. 9 must be footnoted to explain the difference.

During the processing of the Pre-Closing Trial Balance (Report No. 7), the SCO will refer to Report No. 9 to obtain additional information that may help resolve any discrepancies.

**Governmental Accounting Advisory Board (1234)**  
**Service Revolving Fund (0666001)**

**Analysis of Change in Fund Balance – Report No. 9**  
**June 30, 2005**

Account Number	Account Title	Total
5540	Fund Balance, June 30, 2004	\$ 59,084,279.01
	Additions:	
8000	Revenue	\$ 390,150,138.88
8100	Intra-State Reimbursements	<u>53,463,651.00</u>
	Total Additions	443,613,789.88
	Deductions:	
9000	Appropriation Expenditures	438,870,713.05
9030	Capital Outlay	1,737,000.00
9898	Prior Year Adjustments	<u>18,544,523.73</u>
	Total Deductions	<u>459,152,236.78</u>
5540	Fund Balance, June 30, 2005	\$ <u>43,545,832.11</u>

\_\_\_\_\_  
Name of Contact Person (Please Type or Print)

\_\_\_\_\_  
Telephone Number

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_, California.

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Type or Print Name of Officer

\_\_\_\_\_  
Title of Officer

## **Statement of Financial Condition (Report No. 20)**

### **Purpose**

The Statement of Financial Condition (Report No. 20) provides the balances of the assets, liabilities, and fund equity as of June 30. During the processing of the Pre-Closing Trial Balance (Report No. 7), the SCO will refer to Report No. 20 to obtain additional information that may help resolve any discrepancies.

**Service Revolving Fund (0666001)**

**Statement of Financial Condition - Report No. 20  
June 30, 2005**

Account Number	Account Description	Total
<b>Assets:</b>		
<b>Cash</b>		
1110	General Cash	\$3,757,211.68
1130	Revolving Fund Cash	1,362,356.85
1140	Cash in State Treasury	91,332.87
1190	Cash on Hand	<u>125,801.16</u>
		\$5,336,702.56
<b>Accounts Receivable</b>		
1312	Accounts Receivable - Reimburse.	1,176,932.42
1315	Accounts Receivable - Dishonored Cks.	3,608.20
1319	Accounts Receivable - Other	8,477.14
1390.01312	Allowance for Uncollectible Accounts	(926,526.46)
1410.0001	Due from General Fund	65,021,144.17
1410.0002	Due from Property Acquisition Law	431,015.00
1410.0003	Due from Motor Vehicle Park	271,284.00
1410.0006	Due from Access for Handicapped	171,900.00
1410.0026	Due from Motor Vehicle Insurance	2,390,308.00
1410.0344	Due from S.S.B.L.P.F.	834,690.00
1410.0465	Due from Energy Resources	145,283.00
1410.0602	Due from Architecture Revolving	1,799,183.00
1410.0768	Due from Earthquake	100,650.00
1410.0961	Due from School Deferred Maintenance	10,493.00
1420	Due from Other Appropriations within the same Fund	12,213,023.00
1510	Due from Other Governments	1,185,784.00
1600.01315	Provision for Deferred Receivable - Dishonored Checks	(3,608.20)
1600.01319	Provision for Deferred Receivable - Other	(8,477.14)
1710	Expense Advance	85,809.98
1720	Other Prepaid Expenses	383,197.22
1730.0602	Prepayments to A.R.F.	<u>6,059,548.83</u>
		91,353,719.16
<b>Inventory</b>		
1900	Inventory	<u>15,413,905.11</u>
		15,413,905.11
<b>Fixed Assets</b>		
2341	Equipment	127,508,242.53
2349	Accumulated Depreciation - Equipment	(70,633,026.84)
2410	Intangible Assets	2,229,107.29
2490	Accumulated Amortization	<u>(1,626,346.14)</u>
		<u>57,477,976.84</u>
<b>Total Assets</b>		<u><b>\$169,582,303.67</b></u>
<b>Liabilities &amp; Fund Equity:</b>		
<b>Current Liabilities</b>		
3010	Accounts Payable	(\$16,190,423.17)
3020	Claims Filed	(3,480,511.97)
3114.0001	Due to Other Funds - General Fund	(3,020,410.85)
3115	Due to Other Appropriation in Fund	(7,213,023.00)
3120	Prepayments from Other Funds	(70,833,000.00)
3210	Due to Other Governments	(10,531.00)
3510	Deposits	(1,795,691.70)
3730	Uncleared Collections	<u>(66,276.05)</u>
		(\$102,609,867.74)
<b>Long Term Liabilities</b>		
4210	Installment Contracts Payable	<u>(17,367,054.99)</u>
		(17,367,054.99)
<b>Fund Equity</b>		
5330.0602	Reserve for Prepaid Items - A.R.F.	(6,059,548.83)
5540	Retained Earnings	<u>(43,545,832.11)</u>
		(49,605,380.94)
<b>Total Liabilities and Fund Equity</b>		<u><b>(\$169,582,303.67)</b></u>

Name of Contact Person (Please Type or Print) \_\_\_\_\_ Telephone Number \_\_\_\_\_

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article IV, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_, California.

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Type or print name of Officer

\_\_\_\_\_  
Title of Officer



## General Obligation Bond Funds

### Purpose

Bond Funds are used to record the proceeds from the sale of general obligation bonds and the expenditure for acquisition of property, capital outlay, or loans to local agencies for the same purpose.

The year-end reports required for general obligation bond funds are the same as those required for governmental cost funds. Refer to the Governmental Cost Funds section for instructions.

### Specific Instructions

- Provide the required year-end reports for each subfund.
- Accrue SMIF Interest as a debit to General Ledger Account No. 1410.0681 and a credit to receipt account 0250300.
- Do not accrue any intrafund transfers; a transfer between subfunds of the same fund, as a debit to Due From Other Funds; General Ledger Account No. 1410.XXXX and a credit to receipt account 03786XXX on Report No. 1. Use Due To/From Other Appropriations; General Ledger Account Nos. 1420 and 3115, respectively.
- The Pooled Money Investment Account (PMIA) loan accrued letter is mailed out by the State Controller's Office no later than the end of July. Per the data provided in the letter, accrue the PMIA interest expense pertaining to the loan. Accrue the PMIA interest expense as a debit to the appropriate disbursement account and a credit to General Ledger Account No. 3114.0942, Due to Special Deposit Fund.

If you have any question regarding the PMIA letter, please call Sandy Rogerson at (916) 322-4671.

## Special Deposit Fund

### Purpose

The Special Deposit Fund is used as a depository for moneys collected by the State, in instances where there has been no fund created for the moneys received. Moneys remaining unclaimed and held by an agency for which the claimant cannot be found are also deposited in the fund and remain for two years. If not claimed within the two-year period, the money reverts to the General Fund, except for unclaimed warrants deposited, which will revert to the fund against which the warrant was drawn.

The year-end reports required for the Special Deposit Fund are the following:

- Report No. 3 – Adjustments to Controller's Accounts
- Report No. 7 – Pre-Closing Trial Balance
- Report No. 8 – Post-Closing Trial Balance
- Report No. 9 – Analysis of Change in Fund Balance
- Report No. 20 – Statement of Financial Condition

## Special Deposit Fund (cont.)

### General Instructions

- The filing date for the Special Deposit Fund year-end financial reports is August 22, 2005.
- For each subfund, prepare a separate Report No. 9 and 20; however, a consolidated Report No. 7 and No. 8 can be submitted. Year-end reports are required even if the account has a zero fund balance, but had a beginning fund balance or activity during the fiscal year.
- Cash in State Treasury must equal the Controller's Fund Reconciliation Report of General Ledger Account No. 1140. If an adjustment is necessary, please provide a descriptive footnote at the bottom of the Adjustments to Controller's Accounts (Report No. 3).
- June 30 accounts not yet approved by the Department of Finance are considered Non-Treasury Trust (NTT) Funds until an agency has approval.

## Non-Treasury Trust Fund (NTT)

### Purpose

The Non-Treasury Trust (NTT) Fund consists of money or property, in the custody of a state agency, that is not required to be deposited in a fund in the State Treasury. Cash receipts are accounted for in General Ledger Account No. 1120, Agency Trust Fund Cash. Securities may be held by the agency or transmitted to the State Treasurer for safekeeping and accounted for in General Ledger Account No. 2720, Securities and Other Property Held in Trust. *Note:* Trust cash in an agency account pending remittance to a fund in the State Treasury is recorded in General Ledger Account No. 1110, General Cash.

The following year-end reports should be submitted for NTT funds. These are the same reports submitted for nongovernmental cost funds.

- Report No. 7 – Pre-Closing Trial Balance
- Report No. 8 – Post-Closing Trial Balance
- Report No. 9 – Analysis of Change in Fund Balance
- Report No. 20 –Statement of Financial Condition

## Non-Treasury Trust Fund (NTT) (cont.)

### General Instructions

The instructions below are followed by illustrations of completed Report Nos. 7, 8, and 9. Included in the year-end reports should be the type of trust fund, a contact person, and a phone number. A list of current agencies with NTT funds is shown on the pages following the sample reports. Refer to SAM Section 7620 for more information about General Ledger Account No. 1120, Agency Trust Fund Cash.

- The year-end reports required to be submitted for a NTT Fund must be submitted under Fund No. 0990; Fiduciary Funds Outside the Centralized Treasury System.
- Prepare separate year-end reports according to the type of trust fund money held. There are four types, as follows:
- Include the general ledger account numbers on all reports. Account titles alone are not sufficient.

***Guaranty Deposits:*** Deposits held by several state agencies to comply with various legal requirements. For instance, negotiable securities held by the State Treasurer, bearer bonds, stocks, or certificates of deposits not assigned to the agency. Also included are fees, bids, and security deposits.

***Private Trusts:*** The state agency acts as custodian of a private individual's assets. For instance, money, securities, or sundry personal property held by agencies for the benefit of specific individuals, such as inmates, students, etc.

***Special Purpose Trusts:*** Individuals, corporations, public agencies, etc., may make gifts or grants to the State for specific purposes such as conducting research or providing money for scholarships, etc.

***Departmental Trusts:*** The following funds outside the State Treasury are authorized by the DOF:

State Veterans' Home Post Fund  
Agriculture Marketing Act Trust  
Department of Employment Trust Funds

**GOVERNMENTAL ACCOUNTING ADVISORY BOARD (1234)****NON-TREASURY TRUST FUND (0990)****Pre-Closing Trial Balance – Report No. 7  
June 30, 2005**

<b>Account Number</b>	<b>Account Title</b>	<b>Debit</b>	<b>Credit</b>
1110	General Cash	2,000.31	
1120	Agency Trust Fund Cash	545,321.00	
1190	Cash on Hand	250.36	
2720	Securities and Other Property Held in Trust	445,200.00	
3510	Deposits		992,771.67
	Total	992,771.67	992,771.67

---

 Name of Contact Person (Please Type or Print)

---

 Telephone Number

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article IV, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this \_\_\_\_ day of \_\_\_\_\_, 2005 at \_\_\_\_\_, California.

---

 Signature of Officer

---

 Type or print name of Officer

---

 Title of Officer

**GOVERNMENTAL ACCOUNTING ADVISORY BOARD (1234)  
NON-TREASURY TRUST FUND (0990)**

**Post-Closing Trial Balance – Report No. 8  
June 30, 2005**

<b>Account Number</b>	<b>Account Title</b>	<b>Debit</b>	<b>Credit</b>
1110	General Cash	2,000.31	
1120	Agency Trust Fund Cash	545,321.00	
1190	Cash on Hand	250.36	
2720	Securities & Other Property Held in Trust	445,200.00	
3510	Deposits		992,771.67
	<b>Total</b>	<b>992,771.67</b>	<b>992,771.67</b>

\_\_\_\_\_  
Name of Contact Person (Please Type or Print)

\_\_\_\_\_  
Telephone Number

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article IV, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this \_\_\_\_ day of \_\_\_\_\_, 2005 at \_\_\_\_\_,  
California

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Type or print name of Officer

\_\_\_\_\_  
Title of Officer

**GOVERNMENTAL ACCOUNTING ADVISORY BOARD (1234)  
NON-TREASURY TRUST FUND (0990)**

**Analysis of Change in Fund Balance – Report No. 9  
June 30, 2005**

<u>Account Number</u>	<u>Account Title</u>	<u>Total</u>
	Fund Balance, June 30, 2004	\$ 440,532.36
	Additions:	
8800	Operating Income	\$ 53,600.00
8067	Receipts from Depositors	54,000.00
8090	Other Additions	236.31
	Total Additions	107,836.31
	Deductions:	
9000	Operating Expenditures	\$ 14,300.00
9033	Payments to & for Depositors	2,456.00
9085	Securities Released for Individuals	25,000.00
9897	Prior Year Surplus Adjustment	236.00
	Total Deductions	41,992.00
	Fund Balance, June 30, 2005	<u>\$ 506,376.67</u>

\_\_\_\_\_  
Name of Contact Person (Please Type or Print)

\_\_\_\_\_  
Telephone Number

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article IV, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this \_\_\_\_ day of \_\_\_\_\_, 2005 at \_\_\_\_\_, California.

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Type or print name of Officer

\_\_\_\_\_  
Title of Officer



## Non-Treasury Trust Holders

Agency Number	Agency Name
0845	Department of Insurance
0860	State Board of Equalization
0890	Secretary of State
0950	State Treasurer's Office
1111	Department of Consumer Affairs
1230	Contractor's State License Board
1530	Structural Pest Control Board
1730	Franchise Tax Board
1760	Department of General Services
1900	Public Employees Retirement System
2150	Department of Financial Institutions
2180	Department of Corporations
2320	Department of Real Estate
2660	Department of Transportation
3480	Department of Conservation
3540	Department of Forestry and Fire Protection
3560	State Lands Commission
3600	Department of Fish and Game
3790	Department of Parks and Recreation
3810	Santa Monica Mountains Conservancy
3940	State Water Resources Control Board
4260	Department of Health Services
4310	Department of Developmental Services - Headquarters
4330	Agnews State Hospital
4350	Fairview State Hospital
4370	Frank D. Lanterman State Hospital
4390	Porterville State Hospital
4400	Sonoma State Hospital
4420	No. California Facility – Yuba City
4430	So. California Facility – Cathedral City
4470	Atascadero State Hospital
4490	Metropolitan State Hospital

**Non-Treasury Trust Holders (cont.)**

<b>Agency Number</b>	<b>Agency Name</b>
4500	Napa State Hospital
4510	Patton State Hospital
5160	Department of Rehabilitation
5290	California Correctional Center
5291	Valley State Prison for Women
5292	California State Prison - Monterey County, Soledad II
5295	High Desert State Prison
5300	California Correctional Institution
5310	California Institution for Men
5320	California Institution for Women
5330	California Medical Facility
5335	California State Prison - Solano County
5340	California Men's Colony
5341	Pleasant Valley State Prison
5342	Centinela State Prison
5344	California State Prison - Sacramento County
5349	California Substance Abuse Treatment Facility and State Prison
5350	California Rehabilitation Center
5351	Mule Creek State Prison, Ione
5352	Avenal State Prison
5353	California State Prison, Los Angeles County
5354	Chuckawalla Valley State Prison, Riverside County
5355	Ironwood State Prison
5357	R.J. Donovan Correctional Facility at Rock Mountain
5358	California State Prison, Corcoran
5359	Pelican Bay State Prison
5360	Correctional Training Facility
5361	Central California Women's Facility
5362	Calipatria State Prison
5363	Wasco State Prison Reception Center
5364	North Kern State Prison
5370	Deuel Vocational Institution

**Non-Treasury Trust Holders (cont.)**

<b>Agency Number</b>	<b>Agency Name</b>
5380	Folsom State Prison
5384	Northern California Women's Facility
5390	California State Prison, San Quentin
5400	Sierra Conservation Center
5470	Department of the Youth Authority - Headquarters
5471	Northern Schools
5500	Northern Youth Correctional Reception Center and Clinic
5510	Southern Youth Correctional Reception Center and Clinic
5520	El Paso de Robles Youth Correctional Facility
5530	Fred C. Nelles Youth Correctional Facility
5580	Preston Youth Correctional Facility
5590	Ventura Youth Correctional Facility
5600	Herman G. Stark Youth Correctional Facility
6200	California School for the Blind
6240	California School for the Deaf - Fremont
6250	California School for the Deaf - Riverside
7100	Employment Development Department
7300	Agricultural Labor Relations Board
7350	Department of Industrial Relations
8550	Horse Racing Board
8570	Department of Food and Agriculture
8660	Public Utilities Commission
8955	Department of Veterans Affairs
8960	Veteran's Home of California – Yountville
8965	Veteran's Home of California – Barstow
8966	Veteran's Home of California – Chula Vista

# **Special Reports**

## **Report of Bank and/or Savings and Loan Association Accounts Outside the Treasury System (Report No. 14)**

### **Purpose**

The Report of Bank and/or Savings and Loan Association Accounts Outside the Treasury System (Report No. 14) provides the balances of accounts outside the Centralized State Treasury System.

### **General Instructions**

- Completion of this report is only required if the agency has accounts outside the Centralized State Treasury System. If the agency has an account, identify the bank accounts and the corresponding balances on one report for the entire agency.
- If the agency does not have accounts outside the Centralized State Treasury System, please indicate this on the Certification Letter.

### **Specific Instructions**

The instructions below are followed by an illustration of a completed Report No. 14 (Use STD Form 445, Rev. 6/98).

- Each Report No. 14 should have the agency name and number.
- The account title and number is taken from the bank statement. Often the account title shows through the envelope window of the statement.
- The type of account should be either checking, savings, or certificate of deposit. Titles such as imprest account, liquidity account, or adjustment account are not account types.
- The "Purpose" stipulates the reason for the account. Electronic Funds Transfer (EFT) or zero balance accounts (ZBA) should be identified in this column.
- The authority for the account should contain the date of the Department of Finance's approval or citation if authorized by statute.

## **Report of Bank and/or Savings and Loan Association Accounts Outside the Treasury System (Report No. 14) (cont.)**

### **Specific Instructions (cont.)**

- Even if the account is zero, or has been closed during the fiscal year, the account should be included on the report and the zero balance should be indicated.
- The agency officer responsible for fiscal administration may sign the certification. Include the phone number of the person who should be contacted to answer questions concerning this report.

# REPORT OF BANK/SAVINGS AND LOAN ASSOCIATION ACCOUNT OUTSIDE THE TREASURY SYSTEM

STD. 445 (REV. 6-98)

**Please return to:**

State Treasurer's Office  
Securities Clearance Section  
P.O. Box 942809  
Sacramento, CA 94209-0001

This report will be required of all State agencies. If no account exists, submit report noted "No accounts outside State Treasury." Any account in which State money is deposited, as defined by Government Code 16305.2, and which is not in the centralized State Treasury system will be included in this report.

- (1) Account title and number appearing on bank/savings and loan statement.
- (2) State type of account (savings, checking, certificate of deposit, etc.).
- (3) Brief description and purpose of account.
- (4) Name and address of depository and branch.

- (5) Date of Department of Finance approval (Govt. Code 16305.3) or citation if authorized by statute.
- (6) Book balance of account as of June 30.

DEPARTMENT NAME AND ADDRESS					FOR FISCAL YEAR ENDED
Governmental Accounting Advisory Board (1234)					June 30, _____
(1) ACCOUNT TITLE AND NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN	(5) AUTHORITY	(6) BALANCE
Electronic Funds Transfer and Descriptive Transactions Account No. 659-6-98012	Checking	Accept credit card payments.	First Interstate Bank P.O. Box 3666 Terminal Annex Los Angeles, CA 90051	10-22-99  DOF Approved	\$0.00  Closed on 7-20-04
Electronic Funds Transfer Account No. 1489-4-80550	Checking	Collect registration fees from rental car companies.	Bank of America 900 8th Street Sacramento, CA 95814	10-02-93  DOF Approved	\$0.00
Change Order Accounting	Checking	Field Offices use account to obtain change from Bank of America.	Bank of America 900 8th Street Sacramento, CA 95814	10-15-93  DOF Approved	\$10,000.00
Deposit Management System Account No. 1489-6-80578	Savings	Daily Collection transfer for Field Offices and Auto Clubs.	Bank of America 900 8th Street Sacramento, CA 95814	6-16-94  DOF Approved	\$0.00

**I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).**

Signature	TYPE OR PRINT NAME AND TITLE	TELEPHONE NUMBER (     )	DATE SIGNED
-----------	------------------------------	-----------------------------	-------------

## Statement of Changes in General Fixed Assets (Report No. 18)

### Purpose

The Statement of Changes in General Fixed Assets (Report No. 18) provides the SCO with information regarding the acquisition and disposition of fixed assets during the fiscal year. This information is compiled for the reporting of capital assets in the *Comprehensive Annual Financial Report* (CAFR), prepared in conformity with accounting principles generally accepted in the United States of America (GAAP).

In order to facilitate this requirement of the CAFR, a Report No. 18 must be provided for each fund.

In order for the state to comply with GAAP, state agencies need to report the following information for "Buildings" and "Improvements Other than Buildings."

### General Instructions

- A separate Report No. 18 must be prepared for each fund within your agency, except for Proprietary and Fiduciary Funds. Fixed assets of Proprietary and Fiduciary funds must be included in the fund statements. If there are no fixed assets for that fund, please note on the Certification Letter that there are no general fixed assets in the fund.
- Identify each Report No. 18 with the fund name, fund number, agency name, and agency number.
- Beginning balances must agree with the prior year's ending balances. If an adjustment to the beginning balance is made, please provide a footnote at the bottom of Report No. 18 that includes a description and the amount of the adjustment.



## Statement of Changes in General Fixed Assets (Report No. 18) (cont.)

### General Instructions (cont.)

- Based on a survey of State agencies, certain long-lived assets that are normally stationary in nature and can be preserved for a greater number of years than most capital assets, may not have been included as fixed assets on the Statement of Changes in Fixed Assets (Report No. 18) and the Statement of General Fixed Assets (Report No. 19). These assets (with the exception of the State Highway System) should be included in the fixed assets on the Report Nos. 18 and 19 at historical cost.
- If there are building and other improvement deductions equal to or greater than \$1 million, the following information for each building or other improvement deduction should be provided in a footnote on the Report No. 18:
  - The nature of the deduction, i.e., sale, demolition, transfer, adjustment or other.
  - The date acquired and acquisition cost for each deduction reporting a sale, demolition, or transfer.
  - The fund name and number and the agency name and a number to which the building or other structure was transferred, if transferred.
  - Include an explanation for the deduction, if it represents an “Adjustment” or “Other Deduction.”

If you have any questions regarding this report, please contact Joe Chang at (916) 324-9789.

An illustration of a completed Report No. 18 is shown on the following page.

**Governmental Accounting Advisory Board (1234)**  
**Statement of Changes in General Fixed Assets – Report No. 18**  
**Fish and Game Preservation Fund (0200)**  
**June 30, 2005**

	Balance July 1, 2004	Additions	Deduction	Balance June 30, 2005
Land	\$ 52,464,043.19	\$ 7,744,198.24	\$ 19,000.00	\$ 60,189,241.43
Buildings	8,837,865.53	3,119,425.68	103,071.28	11,854,219.93
Improvements other than buildings	15,894,735.67	2,091,766.79	3,500,000.00 <sup>1</sup>	14,486,502.46
Equipment	50,092,029.66	1,822,676.28	549,696.15	51,365,009.79
	<u>\$127,288,674.05</u>	<u>\$14,778,066.99</u>	<u>\$4,171,767.43</u>	<u>\$137,894,973.61</u>

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article IV, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed on this \_\_\_\_ day of \_\_\_\_\_, 2005 at \_\_\_\_\_.

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Type or Print name of Officer

\_\_\_\_\_  
Title of Officer

<sup>1</sup> Sale of Building acquired for \$2,000,000.00 on April 24, 1975.

\$ 2,000,000.00

Building acquired by donation on December 20, 1980 with an estimated worth at \$1,500,000.00. Transferred to Department of Parks and Recreation (3790), Fund (0392) .

1,500,000.00

\$ 3,500,000.00

## **Statement of General Fixed Assets (Report No. 19)**

### **Purpose**

The Statement of General Fixed Assets (Report No. 19) provides information on fixed assets recorded in the General Fixed Assets Account Group and assures the accuracy and completeness of an agency's fixed asset accounts on the year-end financial reports.

Report No. 19 includes the total of all fixed assets of an agency, and also provides the detail of fixed assets for each fund of the agency. Each Report No. 18 includes the amount of fixed assets for one fund only, whereas Report No. 19 is a consolidation of all Report No. 18s.

### **General Instructions**

The filing date for Report No. 19 is August 22, 2005.

If you have any questions regarding this report, please contact Joe Chang at (916) 324-9789.

An illustration of a completed Report No. 19 is shown on the following page.

**Governmental Accounting Advisory Board (1234)**  
**Statement of General Fixed Assets – Report No. 19<sup>1</sup>**  
**June 30, 2005**

	Debit	Credit
General Fixed Assets:		
Land	\$ 84,397,602.17	
Buildings	14,787,829.61	
Improvements	24,451,411.99	
Equipment	61,738,541.69	
Other (specify)	0.00	
Total General Fixed Assets	<u>\$185,375,385.46</u>	
Investment in General Fixed Assets From: <sup>2</sup>		
General Fund (0001)		\$ 29,890,263.76
CA Environmental License Plate (0140)		5,704,506.37
Outer Continental Shelf Land Act (0164)		65,232.44
Delta Flood Project (0176)		295,105.64
Fish and Game Preservation (0200)		137,894,973.61
Fisheries Restoration Act (0202)		306,480.18
Fish and Wildlife Pollution (0207)		93,920.41
Public Resources Acct. – Cigarette/Tobacco Surtax (0235)		2,408,640.08
Oil Spill Prevention (0320)		5,689,730.75
Oil Spill Response Trust (0321)		85,169.23
California Wildlife and Coastal Park (0786)		65,523.82
Federal Trust Fund (0890)		2,875,839.17
Total Investment in General Fixed Assets		<u>\$185,375,385.46</u>

- Physical inventories of fixed assets are made at least once every three years.
- Subsidiary fixed assets records were in agreement with the general ledger control accounts as shown above.

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article IV, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090). Subscribed and executed on this \_\_\_\_ day of \_\_\_\_, 2005 at \_\_\_\_\_.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Type or Print name of Officer

\_\_\_\_\_  
Title of Officer

<sup>1</sup> General Fixed Assets Account Group is self-balancing. Total General Fixed Assets must equal Total Investment in General Fixed Assets.

<sup>2</sup> Investment in General Fixed Assets is a credit account used to offset the reported General Fixed Assets. Investment indicates the source of the monies from which the General Fixed Assets are required.

## **Statement of Contingent Liabilities (Report No. 22)**

### **Purpose**

The Statement of Contingent Liabilities (Report No. 22) should include contingencies for Federal audit exceptions, other audit exceptions, and litigation pending.

An illustration of a completed Report No. 22 is shown on the following page.

**Governmental Accounting Advisory Board (1234)**  
**Statement of Contingent Liabilities – Report No. 22**  
**Service Revolving Fund (0666001)**  
**June 30, 2005**

<b>Type of Contingent Liability</b>	<b>Reference Identification</b>	<b>Estimated Amount</b>	<b>Estimated Date of Payment</b>	<b>Comments</b>
Damage Claims	CA-LIT-91-013	90,000.00	01/06	Settlement Pending
Damage Claims	CA-LIT-91-217	254,000.00	01/06	Settlement Pending
Damage Claims	CA-LIT-91-015	10,000,000.00	01/06	Settlement Pending

\_\_\_\_\_  
Name of Contact Person (Please type or Print)

(     )

\_\_\_\_\_  
Telephone Number

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article IV, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090)

Subscribed and executed this \_\_\_\_\_ day of July, 2005 at Sacramento, California

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Type or print name of Officer

\_\_\_\_\_  
Title of Officer